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FINANCE DEPARTMENT

NOTIFICATION

The 25th February 2009

S.R.O. No. 65/2009— In exercise of the powers conferred by section 94 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following rules further to amend the Orissa Value Added Tax Rules, 2005, namely: —

(1) These rules may be called the Orissa Value Added Tax (Amendment) Rules, 2009.

(2) They shall come into force on the date of their publication in the *Orissa Gazette*. In the Orissa Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1),

(i) for clause (d), the following clause shall be substituted, namely: —

“(d) Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Special Additional Commissioner and Special Commissioner shall respectively mean Assistant Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Additional Commissioner of Sales Tax, Special Additional Commissioner of Sales Tax and Special Commissioner of Sales Tax appointed under sub-section(2) of section 3 of the Act to assist the Commissioner;”

In the said rules, in rule 4, —

(i) in sub-rule (1), for the words “an Assistant Sales Tax Officer or a Sales Tax Officer” the words “an Assistant Commissioner of Sales Tax, a Sales Tax Officer (s), and an Assistant Sales Tax Officer (s)” shall be substituted;

- (ii) in sub-rule (2), after the words “Sales Tax Officer”, the words “or an Assistant Commissioner of Sales Tax” shall be inserted;
- (iii) sub-rule (4) shall be substituted by the following sub-rule, namely: —
“(4)The Government may, by notification, constitute several circles into ranges over which a Joint Commissioner, a Deputy Commissioner(s), an Assistant Commissioner(s), a Sales Tax Officer(s) and an Assistant Sales Tax Officer(s) shall exercise jurisdiction”;
- (iv) sub-rule (6) shall be substituted by the following sub-rule, namely: —
“(6) The Government may, by notification, constitute one or more Large Tax payers’ Unit, hereinafter referred to as LTU, in a range”;
- (v) sub-rule (7) shall be substituted by the following sub-rule, namely: —
“(7)The Commissioner may, by notification, assign any dealer under any circle in the range to the LTU, constituted in that range”;
- (vi) sub-rule (8) shall be substituted by the following sub-rule, namely :—
“(8) A Joint Commissioner, Deputy Commissioner, and/or an Assistant Commissioner, a Sales Tax Officer and an Assistant Sales Tax Officer shall discharge such function under the Act and these rules as may be specified by the Commissioner, by notification, in respect of the dealers assigned to that LTU under sub-rule(7)”;
and sub-rule(9), shall be substituted by the following namely:-
“(9)The Government may also, by notification, constitute enforcement ranges comprising different circles over which a Joint Commissioner, a Deputy Commissioner, an Assistant Commissioner, a Sales Tax Officer (s) and/or an Assistant Sales Tax Officer(s) shall exercise jurisdiction”.

In the said rules, in rule 5, for sub-rule (3), the following sub-rule shall be substituted, namely:—

“(3) The Commissioner shall not authorize any officer below the rank of a Sales Tax Officer, to exercise power under sub-section (3) of section 73, and sub-section (3) of section 74”.

In the said rules, in rule 6, —

- (i) the words “of sales” wherever appear in the first paragraph shall be omitted;
- (ii) clause (c) & (d) shall be substituted by the following clauses, namely: —
“(c) The turnover of sales of goods, when such goods are intended to be used as capital goods as referred to in sub-section (8) of Section 2 or for use in

manufacturing of goods to a dealer under:

- (i) a SEZ, or
- (ii) a STP, or
- (iii) an EHTP,

subject to production of evidence to the satisfaction of the Commissioner,"

(d) the turnover of sale of goods to a EOU when such goods are intended to be used as capital goods as referred to in sub-section (8) of Section 2 or for use in manufacturing of goods, subject to production of evidence to the satisfaction of the Commissioner;"

(iii) after clause (e), the following clauses shall be added, namely: —

"(f) the turnover of sales of goods as specified in Schedule 'C' which has suffered tax under the Act, in the State.

(g) The turnover of sale of a retailer liable to pay turnover tax, of such goods which are declared u/s 14 of the CST Act and which have been purchased on payment of tax under the Act.

(h) The turnover of sale of a retailer, who is liable to pay turnover tax, of such goods on which tax has been paid on M.R.P under the Act."

In the said rules, in rule 7, —

- (i) in sub-rule (2), for the word 'six' the word "three" shall be substituted;
- (ii) in sub-rule (3), in clause (d), for the words, "thirty days", the words "three months" shall be substituted;
- (iii) sub-rules (4), (5), (6) and (7) shall be substituted by the following sub-rules, namely: —

"(4) where, due to occurrence of any or more of the events referred to in sub-rule (3) above, credit notes and debit notes are either issued or received, the dealer shall make adjustment as per the particulars contained in the credit notes and debit notes issued and/or received in the manner prescribed in sub-rule (5) and in sub-rule (6).

(5) Subject to sub-rule(2) and (3) above, the registered dealer, on receipt of credit notes and debit notes in any tax period, shall furnish the details of such credit notes and debit notes and work out its effect on input tax credit in Annexure-V of Form VAT-201; and shall make adjustment in return by reducing or increasing the ITC, as the case may be,

(6) Subject to sub-rules (2) and (3) above, the registered dealer, on issue of credit notes and/or debit notes by him in any tax period, shall furnish the details of such credit notes and debit notes and work out its effect on output tax in Annexure-V of Form VAT-201 for making adjustment in the return by reducing or increasing the output tax, as the case may be.

(7) In cases where the input tax credit and/or output tax are adjusted in any tax period, in the manner provided in sub-rule (5) and (6) due to occurrence of any or more of the events referred to in sub-rule (3), the revised return required to be filed as per the provisions of the clause (b) of sub section (4) of section 33 of the Act shall be deemed to have been filed; and

(iv) sub-rule (8) and (9) shall be omitted.

In the said rules, in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely: —

(i) “(1) A dealer executing works contract shall be eligible to pay tax by way of composition in the manner set out in the following sub-rules, in lieu of tax payable under clauses (a) of section 9, subject to the following conditions and restrictions, —

- (a) he shall not purchase or sell goods in course of inter state trade or commerce;
- (b) he shall not dispatch goods to or receive goods from, outside the State, otherwise than by way of sales or purchases, as the case may be; and
- (c) he shall not import goods from or export goods to, outside the territory of India.

(d) he shall not undertake any business other than execution of works contract”;

(ii) the proviso to sub-rule (4) shall be omitted; and

(iii) for sub-rule-(9), the following sub-rule shall be substituted, namely: —

“(9)(a)Notwithstanding anything contained in sub-rules (1) to (8) the assessing authority may, assess the tax payable by a dealer in accordance with the provisions of sections 40, 42, and/or 43 for any tax period(s) in the year(s) for which the dealer has been permitted to pay tax by way of composition in lieu of tax assessable on his taxable turnover, if he is satisfied on the basis of audit or any other information in his possession that the dealer has suppressed the gross value received or receivable towards execution of works contract or violates any of the conditions prescribed in sub-rule (1) during the tax period(s).

(b) where assessment proceeding is initiated as referred to in clause (a), the permission for payment of tax by way of composition shall be deemed to have been revoked for the tax periods to be assessed under sections 40, 42 and/or 43".

In the said rules, in rule 9, —

(i) in sub-rule (1), —

(i-a) clause (a) including explanation thereto shall be substituted by the following namely: —

"(a) his gross turnover does not exceed rupees twenty lakh during the preceding year.

Explanation-I - For the purpose of this clause, a dealer who is registered under the repealed Act and is deemed to have been registered under the Act and his gross turnover did not exceed rupees twenty lakh in a period of twelve consecutive months ending on the date immediately preceding the appointed day shall, subject to clauses (b), (c), (d) and (e) be liable to pay turnover tax.

Explanation-II – The expression retailer as referred to in sub-rule (1) shall mean and always be deemed to have meant not to include the works contractor."

(i.b) after clause (e), the following clause shall be inserted, namely: —

"(f) he does not execute any works contract"; and

(ii) in sub-rule (4), for the words, "makes purchase of taxable goods" the words, "purchases or receives any taxable goods within the state" shall be substituted.

(iii) in sub-rule (6), the words, bracket and figure "sub-rule (3) of" shall be omitted.

In the said rules, in rule 9-A, in sub-rule (3), for the word "claim" the word "collect" shall be substituted.

In the said rules, in rule 11, sub-rule (2) shall be substituted by the following sub-rule namely: —

"(2) Subject to the conditions prescribed in sub section (5) of section 20 input tax credit on capital goods shall be allowed in the following manner: —

(a) in case of a continuing business, the admissible input tax credit on purchase of capital goods during a tax period shall be credited in full during that tax period; and

(b) in case of a start up or new business, admissible input tax credit on purchase of capital goods during a tax period shall be allowed to be credited in the tax period in which commercial sale commences; and input tax on capital goods purchased after commencement of commercial sale of the goods produced shall be allowed credit as per provisions made in clause (a).

(c) Where there is sale of both taxable and tax exempt finished products admissible input tax credit, shall be determined on application of the principles as provided under sub-rule (1) in respect of each tax period.

(d) The balance admissible input tax on account of purchase of capital goods remaining unadjusted till the tax period shall be credited in the first tax period after the OVAT (Amendment) Rules 2009 come into force;" and

(i) after sub-rule (2), the following sub-rules shall be inserted, namely: —

"(3)(a) where a dealer effects sale of goods in the course of interstate trade and commerce, the creditable input tax shall be calculated limiting the same to the extent of CST payable under the CST Act 1956 as provided in clause (d) of the proviso to sub section (3) of Section 20 of the Act.

(b) in case of sale of goods in any tax period in the manner referred to in clause (a) above, the registered dealer making such sales, while filing return under the Act for the tax period, shall furnish the particulars of such sales and the corresponding purchases of goods made from the registered dealers inside the State in Annexure-II of Form VAT-201.

(c) In case, the sale of goods in the manner referred to clause (a) above, results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reversed by the amount calculated in the box provided in serial No.5 of Annexure-II in the Return.

(d) In case the CST payable is equal to or more than the corresponding input tax as calculated as per provisions of clause (c), there shall be no reversal of Input Tax Credit.

(e) In case of sale of goods in the manner referred to in clause (a) above during the period commencing from 1st of June 2008 till the month in which sub-rule (3) comes in to force, the registered dealer making such sales, while filing return under the Act for the tax period in which sub-rule (3) comes into force, shall furnish the required information in Annexure-II-A of Form VAT-201.

(f) In case, the sale of goods in the manner referred to clause (a) above during the tax periods referred to in clause (e) above, results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reversed by the amount as calculated in Annexure-II-A of Form VAT-201.

(4) Input Tax Credit on stock of goods held, (i) on the date of Registration as admissible under sub-section (11) of Section 20 and (ii) on the date of assignment of TIN to a registered dealer liable to pay tax u/s 11 in lieu of tax payable u/s 16,

shall be calculated and availed in the manner prescribed as under: —

- (a) The claim of credit of input tax shall be the tax paid on purchases, duly supported by retail invoices, made from a dealer(s) registered under this Act inside the State within 3 months prior to the date of registration or the date on which TIN is assigned in lieu of SRIN and held in stock on the date of registration or on the date a dealer is assigned with TIN in lieu of SRIN.
- (b) Every dealer granted registration under rule 18 and assigned with TIN and such dealers who are assigned with TIN in lieu of SRIN u/r 27 shall, within 15 days from the date of grant of registration, apply to the assessing authority in Form VAT-607-A along with an inventory showing the quantity and value of goods held in stock as on the date of registration.
- (c) The Assessing Authorities shall verify and allow the claim of credit as found admissible.
- (d) When the claim of credit preferred by a registered dealer is accepted by the assessing authority he shall be communicated in Form VAT-608-A, the amount of claim allowed and the tax period in which it shall be availed:
- (e) The Input Tax allowed shall be adjusted against Output tax payable.

Provided that no credit under this rule shall be allowed to a registered dealer liable to pay turnover tax under clause (b) of section 9".

In the said rules, rule 13 including the marginal heading shall be substituted by the following rule and the marginal heading, namely: —

"(13) (1) Input tax credit on purchase of goods intended for sale by way of transfer of right to use – where goods are purchased within the State by a registered dealer on tax invoice which are intended for sale by way of transfer of right to use, the dealer making such purchases shall furnish the required information in Annexure-III-A of the return and credit of input tax shall be allowed in the tax period during which the first of such sale by way of transfer of right to use is made.

(2) The balance admissible input tax on account of purchase of goods for sale by way of transfer of right to use remaining unadjusted till the tax period shall be credited in the first tax period after the OVAT (Amendment) Rules 2009 come into force;

(3) In cases where goods purchased for sale by way of transfer of right to use are not sold but used otherwise, the input tax availed shall be reversed as per provisions of clause (a) of sub section (9) of section 20".

In the said rules, in rule 14, —

(i) for sub-rule (1), the following sub-rule shall be substituted, namely: —

“(1) Where input tax credit is already availed of by a registered dealer against purchase of goods and the goods so purchased are used, sold or disposed of in a manner envisaged in sub-section (9) of section 20 which makes the dealer ineligible for Input Tax Credit, the input tax credit so availed of shall be deducted from the input tax credit for the tax period in which such event takes place”;

(ii) for sub-rule (2), the following sub-rule shall be substituted, namely: —

“(2) Where there is a negative input tax credit for a tax period, as a result of deductions made under sub-rule (1) the said negative amount will be paid along with the output tax as in the prescribed return”;

(iii) sub-rule (3) shall be omitted;

(iv) in sub-rule (4), for clause (ii), the following clause shall be substituted, namely: —

“(ii) in case of a registered dealer selling taxable goods, a part of which is disposed off in the manner prescribed in sub-rule (1).

$$X = U \times \frac{V}{W}$$

Where ‘X’ is the input tax credit to be reversed,

‘U’ is the input tax credit availed during the tax period,

‘V’ is the total estimated sale value of goods, disposed off in the manner prescribed in sub-rule (1) above in that period,

‘W’ is the total sale value of goods including the sale value of goods disposed off in the manner prescribed in sub-rule (1) above during that tax period”.

(v) after sub-rule (4), the following sub-rules shall be inserted, namely: —

(5) Where any registered dealer assigned with TIN sells any goods at a price less than the corresponding purchase price in any tax period, he shall furnish the particulars of sale of such goods in Annexure – VI of Form VAT-201.

(6) In the case of sale of goods in the manner referred to in sub-rule (5), which results in output tax less than the corresponding input tax paid on the purchase of such goods, the input tax creditable for the tax period shall be reversed as calculated in Annexure-VI of Form VAT-201.

(7) A registered dealer making sale of goods in the manner referred to in sub-rule (5), during the period commencing from 1st of June 2008 till the date on which sub-rule (5) and (6) come into force shall furnish information of such sale effected during the period mentioned above and the corresponding purchase price in Annexure-VI-A of Form VAT-201; and input tax credit for the tax period in which sub-rule (6) comes into force shall be reduced by the amount as calculated in the said Annexure”.

In the said rules, in rule 15, for sub-rule (2) the following sub-rule shall be substituted, namely: —

“(2) Any person, not being liable to pay tax under section 10 of the Act who intends to establish a business for manufacturing of goods of value exceeding Rupees one lakh for sale, or to carry on business in respect of goods of value exceeding Rupees three lakhs during a period of twelve consecutive months, shall make an application in Form VAT-101 to the registering Authority under whose jurisdiction the place of business is situated, for registration under sub section(1) of section 26 of the Act”;

- (i) sub-rule (4) including the proviso thereto shall be omitted;
- (ii) sub-rule (6) shall be omitted;

(iii) For the proviso to sub-rule (7), the following proviso shall be substituted, namely: —

“Provided that where any dealer has more than one place of business inside the State falling under the jurisdiction of different registering authorities and such dealer failing to intimate the principal place of business to the registering authority within the stipulated time period, the registering authority (s) may report such cases to the Commissioner for deciding the principal place of business. The Commissioner, on receipt of such information or on his own motion and after such enquiry as deemed necessary may decide the principal place of business and the registering authority concerned may be intimated to issue certificate of registration to the dealer”;

(iv) sub-rule (8), shall be omitted;

(v) after sub-rule (8), so omitted, the following sub-rules shall be inserted, namely: —

“(8-a) - Every dealer, who is deemed to be registered under sub-section (5) of section 25 and liable to pay VAT under section 11 or liable to pay turnover tax under section 16, and who has not submitted the information required to be submitted in Form VAT-1 shall furnish the said information and declarations in Form VAT-1 to the registering authority, within three months from the date of effect of this sub-rule.

(8-b) in cases where dealers deemed to be registered under sub section (5) of section 25 and assigned with TIN have furnished the required information in VAT-1, but registration certificates have not been issued, such pending cases shall be transferred to the circle office for issue of registration certificate”; and

(vi) after sub-rule (9), the following sub-rule shall be inserted, namely: —

“(10) in cases where registration certificates have not been issued on applications received in the range office in Form VAT-101 such pending applications, with all enclosures shall be transferred within 15 days from the date of effect of this sub-rule to the circle office under which the place of business or

the principal place of business, in case there is more than one place of business, of the dealer is situated.”

In the said rules, in rule 16, —

- (i) In sub-rule (1), the words “or range” appearing after the words “registered in a circle”, shall be omitted; and
- (ii) In sub-rule (3), the words “or range” shall be omitted.

In the said rules, in rule 18, —

- (i) the following proviso to sub-rule (4) shall be added, namely: —

“Provided that in case of application filed under clause (b) of sub-section (1) of section 26 by a retailer for registration as a SRIN dealer, the certificate of registration shall be in form VAT-001”;

- (ii) in sub-rule (5), for the words, figure and brackets, “sub-rule (1)” the words, figures and brackets, “clause (a) of sub section (1) of section 26 of the Act” shall be substituted; and

- (iii) for sub-rule (6), the following sub-rule shall be substituted, namely: —

“(6) A dealer who on application under clause (a) of sub-section (1) of section 26 has been granted certificate of registration under sub-rule (1), shall, on commencement of commercial production, intimate in writing to the registering authority along with the certificate of registration issued for endorsement of the date of such production”.

In the said rules, in rule 27, —

- (i) for sub-rule (1), the following sub-rule shall be substituted, namely: —

“(1) Where a registered dealer, who has been granted certificate of registration under the Act and assigned with SRIN,-

(a) elects, by exercising option in writing, to pay VAT as specified in clause (a) of section 9; or

(b) intends to purchase or sell goods in course of inter-State trade or commerce; or

(c) intends to despatch or receive goods otherwise than by way of sales to or from outside the State; or

(d) whose gross turnover exceeds rupees 20 lakh at any time during the year in which he has been paying turnover tax,

he shall make an application in Form VAT-106 to the *registering authority* for issue of certificate of registration and assignment of TIN under sub-rule (1) of rule 19”;

- (ii) in sub-rule (2), the words "of the range" appearing after the words "registering authority", shall be omitted and for the words and figures "Form VAT-102" the words and figures, "Form VAT 103" shall be substituted;
- (iii) sub-rule (3), shall be substituted by the following sub-rule, namely: —

"(3) If it comes to the knowledge of the registering authority that any of the events as specified in sub-rule (1) has occurred for which, the dealer is no-longer liable to pay turn over tax as specified in clause (b) of section 9 and that the dealer has failed to make an application under sub-rule (1), the said authority shall issue a certificate of registration in form VAT-103 and assign him with a TIN:

Provided that the certificate of registration issued in Form VAT-001 along with the SRIN assigned to the dealer registered under this sub-rule shall be deemed to have been cancelled from the date of issue of such certificate of registration, and the dealer registered in the manner prescribed above shall surrender the certificate of registration issued in Form VAT-001 to the registering authority for cancellation";

- (iv) sub-rule (4) and the proviso thereto shall be omitted; and
- (v) in sub-rule (5), for the words, brackets and figure, "sub-rule (4)", the word, brackets and figures "sub-rule (3)" shall be substituted.

In the said rules, after rule-27, the following rule shall be inserted, namely: —

"27 A- Transition of registered dealer paying VAT to registration for payment of turnover tax:-

- (1) where a registered dealer, who has been granted certificate of registration under the Act and assigned with TIN;
- (a) is no longer effecting purchase or sale of goods in course of interstate trade or commerce;
- (b) is no longer dispatching or receiving goods otherwise than by way of sales to or from outside the State; and
- (c) whose gross turnover has, during each of the preceding three consecutive years failed to exceed rupees twenty lakhs;

the dealer may make an application in Form VAT-106A to the registering authority for issue of certificate of registration and assignment of SRIN under sub-rule (4) of rule 19.

(2) where the registering authority, after examination of the application furnished under sub-rule (1) and, after conducting or causing to be conducted such enquiries, as he may deem necessary, is satisfied that the particulars furnished in the application are correct and complete in all respect and the claim of the dealer for assignment of SRIN is admissible under the Act, he may issue a certificate of registration to such applicant in Form VAT-001 and assign him with a SRIN:

Provided that when the certificate of registration under this sub-rule is issued, the certificate of registration already issued in Form VAT-103 alongwith the TIN assigned shall be deemed to have been cancelled and such cancellation shall take effect from the date, the dealer is issued with a certificate of registration under sub-rule (2):

Provided further that the dealer, on being issued registration certificate in Form VAT-001 under sub-rule (2) shall surrender the certificate of registration issued in Form VAT-103 along with the TIN assigned to the registering authority for cancellation.

(3) The certificate of registration granted under sub-rule (2) shall be effective from the date of order granting such registration and no input tax credit shall be allowed from that date.

(4) On assignment of SRIN to a registered dealer after cancellation of TIN under sub-rule (2), the input tax credit available on the date of cancellation of TIN, if any, shall be deemed to have been reduced to nil.

(5) In the event of cancellation of TIN and assignment of SRIN to a registered dealer under sub-rule (2), the provisions contained in sub-sections (7), (8) and (9) of section 31 of the Act shall *mutatis-mutandis* apply".

In the said rules, in proviso to rule 28—

the words “of the range” appearing after the words “registering authority”, shall be omitted.

In the said rules, in rule 29, —

(i) in sub-rule (1), the words and comma, “of the circle or range, as the case may be,” appearing after the words “registering authority”, shall be omitted.

(ii) in sub-rule (6), for the words, “principal place of business”, the words and comma “place of business or principal place of business, in case of dealers having more than one place of business,” shall be substituted; and

(iii) in sub-rule (7), for the words "principal place of business" the words and comma, "place of business or principal place of business, as the case may be" shall be substituted.

In the said rules, in rule 30, —

(i) in sub-rule (1), clause (c) shall be omitted and the words and commas "the circle or range, as the case may be," appearing after the words "registering authority" shall be omitted;

(ii) in sub-rule (3), the words and commas "the circle or range, as the case may be," appearing after the words "registering authority" shall be omitted;

(iii) after sub-rule (3), the following sub-rules shall be inserted, namely: —

"(4) In the event of any change altering the basic status of the dealer as enunciated in subsection (6) of section 32 , the dealer shall, within 15 days of such occurrence, inform in writing to the registering authority, the date of such change and produce before such authority, such evidence as may be required and the registering authority shall, on receipt of such intimation, or otherwise, cancel the certificate of registration immediately by an order in writing from the date specified in that order.

(5) Where the registration certificate of any dealer is cancelled under sub-rule (4) due to occurrence of a change altering the basic status of a dealer, the registering authority shall issue a new Certificate of Registration on application filed by such dealer in the manner prescribed under rule-15".

In the said rules, in rule 34, for sub-rule (1), the following sub-rule shall be substituted, namely: —

"(1)(a) Every dealer registered under the Act and assigned with TIN shall furnish return for each tax period in Form VAT-201 within twenty-one days from the date of expiry of such tax period to the Assistant Commissioner / Sales Tax Officer of the circle / assessment unit, as the case may be, where, the place of business or the principal place of business is located:

Provided that the period of twenty-one days for furnishing of return shall not be applicable for return to be furnished for the first tax period after commencement of the Act which shall be furnished within 31st day of May 2005.

(b) Subject to sub-rules (2), (3), (6) and (9) of rule 34, the return required to be filed under sub-section (4) of section 33 shall be in Form VAT-201. The dealer shall file such revised return within three months from the end of the tax period, to which the original return relates";

- (ii) Proviso to sub-rule (3) shall be omitted.
- (iii) in sub-rule (4), for the words and comma “to the assessing authority of the circle or range, as the case may be”, the words and comma “to the Assistant Commissioner / Sales Tax Officer of the circle / assessment unit, as the case may be,” shall be substituted;
- (iv) sub-rule (6) shall be substituted by the following sub-rule namely: —
“(6) Every dealer registered under the Act and assigned with SRIN shall furnish return in Form VAT-002 to the Assistant Commissioner / Sales Tax Officer, as the case may be, of the circle / assessment unit in which the place of business of the dealer is located, for each tax period comprising a quarter within twenty-one days from the end of the quarter”;
- (v) sub-rule (7) shall be omitted;
- (vi) sub-rule (8) including the proviso thereto shall be omitted;
- (vii) in sub-rule (10), after the words “shall be furnished”, the words “to the Assistant Commissioner or Sales Tax Officer of circle having jurisdiction” shall be inserted; and
- (viii) sub-rule (12) shall be omitted.

In the said rules, in rule 35, —

- (i) sub-rule (1) shall be substituted by the following sub-rule namely: —
“(1) The return under sub-sections (1) to (5) of section 33 shall be accompanied by a receipt from the Government Treasury or a crossed demand draft drawn on any scheduled bank or a banker’s cheque issued by a scheduled bank in favour of the Assistant Commissioner / the Sales Tax Officer of the circle / assessment unit, as the case may be, for the full amount of tax payable as per the return.

“Provided that for the month/quarter ending on 31st March every year, tax due for the period up to 25th March, calculated on tentative basis, shall be paid on or before 31st March of that year provisionally, subject to submission of return for the month / quarter ending on 31st March, as usual, on 21st of April of the succeeding year. Balance tax payable for the remaining period of the said tax period shall be paid on or before the prescribed date for filing return”; and

- (ii) sub-rule (2) shall be omitted.

In the said rules, in rule 36, —

- (i) in sub-rule (1), for the words, “to file return” the following shall be substituted, namely: —

“calling upon him to file return in Form VAT-204-A within fourteen days”;

(ii) in sub-rule (2), for the words and figures, “shall refer the case to audit for survey and fixation of liability to pay tax under section 10” the following shall be substituted, namely: —

“shall issue notice in Form VAT-207 requiring such dealer to show cause within fourteen days from the receipt of the notice, as to why penalty under sub-section (3) of section 34 shall not be imposed, and may proceed to assess the dealer in accordance with the procedure prescribed in rule 51; and

(iii) after sub-rule (2), the following sub-rule shall be inserted, namely: —

“(3) In the cases where the dealer fails to respond to the notice issued under sub-rule (2) or comply with the requirement of such notice, penalty shall be imposed under sub-section (3) of section 34 and an order shall be issued in Form VAT-208”.

In the said rules, in rule 39, —

(i) for sub-rule (1) including the marginal heading, the following marginal heading and sub-rule shall be substituted, namely: —

“39. Levy of interest and penalty for default of payment of tax and / or interest due.

(1) (a) Where a dealer required to file return under section 33 commits any one or more of the offences referred to in sub-sections (1), (2) or (3) of section 34, the commissioner may issue notice in Form VAT-205 calling upon the said dealer to show cause as to why interest and / or penalty shall not be levied under sub-section (1) and sub-section (2) and/or (3) of section 34 respectively.

(b) Where the dealer fails to respond to such notice or explain the default in conditions specified in the notice to the satisfaction of the authority issuing the notice under sub-rule (1), interest shall be levied under sub-section (1) and / or penalty shall be imposed under sub-section (2) and / or sub-section (3) as the case may be, of section 34 and an order to that effect shall be issued in Form VAT-206”;

(ii) sub-rule (2) shall be omitted;

(iii) sub-rule (3) shall be substituted by the following sub-rule, namely: —

“(3) The interest and/or penalty imposed under sub-rule (1) shall be paid by way of a received challan from the Government Treasury or crossed demand draft or banker’s cheque, drawn in favour of the Assistant Commissioner or Sales Tax Officer of the circle.”

In the said rules, in rule 41, for sub-rule (1) including the proviso thereto shall be substituted by the following, namely: —

“(1) The Commissioner shall, under the provisions of section 41, select a certain number of registered dealers ordinarily before the close of the year for audit during the following year:

Provided that, while selecting the registered dealers for audit, the Commissioner shall also specify the period(s) for audit, not being a period which has ended five years previous to the year during which audit is to be taken-up”.

In the said rules, rule 43 shall be substituted by the following sub-rule, namely : —

“(43) (1) The tax audit under rule 41 shall be undertaken by a team constituted by the Commissioner.

(2) The audit team referred to in sub-rule (1), for audit of dealers assigned with TIN, shall comprise two or more officers, one of whom shall not be below the rank of Sales Tax Officer and the senior most officer in rank shall function as the head of the audit team.

(3) The audit team for audit of dealers assigned with SRIN shall comprise two or more officers not below the rank of Assistant Sales Tax Officer and the senior most member shall function as the head of the audit team”.

In the said rules, in rule 48, in sub-rule (4), the words and comma “of the circle or range, as the case may be”, appearing after the words “assessing authority” shall be omitted.

In the said rules, in rule 49, in sub-rule (5), in clause (a), the words “by or” shall be omitted.

In the said rules, in rule 50, in sub-rule (1), for the word and figures “39, 40 or 42”, the word, figures and commas, “39, 40, 42 or 44” shall be substituted.

In the said rules, in rule 52,

(i) in sub-rule (1), —

(a) for the words and figure “Form VAT-309”, the word and figure “Form VAT-311-A” shall be substituted and the words and comma “of the circle or range, as the case may be,” appearing after the words “assessing authority” shall be omitted; and

(b) in clause (b), after the words, “by notice” the words and figure “in Form VAT 309” shall be inserted.

- (ii) in sub-rule (3) to sub-rule (7), the words and comma “of the circle or range, as the case may be,” appearing after the words “assessing authority” shall be respectively omitted.

In the said rules, in rule 57, (i) in sub-rule (1), excluding clauses (a) to (g), the words and comma “or range, as the case may be,” appearing after the words “Sales Tax Officer of the circle”, shall be omitted.

- (i) in sub-rule (1), in clause (e), after the words, bracket and figures “under sub-section (1) of section 28,” the words, brackets, figures and comma “sub-section (2) section 34, sub-section (3) of section 34,” shall be inserted.

- (ii) sub-rule (4) shall be substituted by the following, namely:

“(4) Payment of any tax, composition money or penalty or interest save as specified in sub-rules (2) and (5), shall not be accepted in cash”.

In the said rules, in rule 58,

- (i) in the proviso to sub-rule (1), the words and comma “or range, as the case may be” appearing after the words “Sales Tax Officer or Assistant Commissioner of the circle”, shall be omitted.

- (ii) in the proviso to sub-rule (3), the words “or range” wherever occurring shall be omitted.

In the said rules, the words “or range” occurring in proviso to rule 59 shall be omitted.

In the said rules, in rule 61, the words “of the circle or range, as the case may be,” appearing after the words “assessing authority” shall be omitted.

In the said rules, in rule 62, in sub-rule (3), the words “circle/range” appearing before the words and comma “Assessing Authority”, of the Notice, shall be omitted.

In the said rules, in rule 64, in sub-rule (1), after the words “any order of”, the word and comma “assessment,” shall be inserted.

In the said rules, in rule 65, in sub-rule (1), in clause (a), the words and comma “of the circle or range, as the case may be”, appearing after the words “assessing authority” shall be omitted.

In the said rules, rule 66 shall be substituted by the following rule, namely: —

“66.(1) The claim of refund under clause (a) of sub-section (4) of section 58 shall be made in Form VAT-324 to the assessing authority within forty five days from the date of expiry of the period of twenty-four months from the end of the year to which the tax period relates.

(2) Where refund is claimed under sub-rule (1) the input tax credit shall be reduced by the amount of refund claimed, in the return filed or to be filed for the tax period in which the application for refund is filed.

(3) On receipt of application in Form-VAT-324, the assessing authority shall refer the case for tax audit to determine the admissibility of the claim of refund or otherwise. The audit report shall be submitted to the assessing authority within 30 days:

Provided that in the event of a tax audit already conducted u/s 41 of the Act, the tax period covered under such audit will be excluded from the purview of audit referred to in this sub-rule.

(4) Where the tax audit results in assessment the claim of refund shall be subject to result of such assessment:

Provided further that in the event of an assessment already made u/s 42 of the Act, the tax period covered under such assessment shall be excluded from the assessment proceeding referred to in this sub-rule.

(5) If there is no adverse finding in the audit report the assessing authority may sanction refund within 30 days from the date of receipt of audit report by the assessing authority and the amount sanctioned for refund shall be paid as per the procedure laid down in sub-rules (2) and (3) of rule 64".

In the said rules, in rule 67, in sub-rule (2), after the words "tax/retail invoice" the words "challan/delivery challan" shall be inserted.

In the said rules, in rule 68, in sub-rule (1), in clause (f), after the words, "goods sold" the words and comma ", amount of discount allowed, if any," shall be inserted.

In the said rules, after rule 68, the following rule shall be inserted, namely: —

"68-A Contents of challan / delivery challan –

The challan/delivery challan as referred to in sub-rule of rule 67 shall contain the following particulars, namely:-

- (a) the words 'challan / delivery challan' in bold letter at the top,
- (b) the name, address and registration certificate number of the selling registered dealer,
- (c) the name and address of the purchasing dealer and registration certificate number, if registered under the Act,
- (d) in case, the consignment is in course of export out of the territory of India, the name, address, registration certificate number, if any, of the purchasing dealer or foreign buyer and the type of statutory form, if any,

- (e) an individual serialized number and the date of issue,
- (f) description, quantity/volume and value of goods under consignment and the nature of transaction,
- (g) signature of the dealer consigning the goods or his manager or any other employee or agent, duly authorized by him, and
- (h) the name and address of the printer, if any, and first and last serial number of challan/delivery challan printed and supplied by him to the dealer".

In the said rules, in rule 71, sub-rules (1) and (2) shall be substituted by the following sub-rules, namely: —

- "(1) Where a dealer registered under the Act and assigned with TIN effects sales to another registered dealer assigned with TIN, the dealer making the sale shall issue a tax invoice.
- (2) Where a dealer registered under the Act and assigned with TIN effects sales to an unregistered dealer or person, or a registered dealer assigned with SRIN, he shall issue a retail invoice".

In the said rules, the Form of Certificate prescribed in rule 73 shall be substituted by the following, namely: —

"FORM OF CERTIFICATE

[See (rule 73)]

**Audit Report under section 65 of Orissa Value Added Tax Act, 2004 –
for the year _____**

To _____

M/s. _____

1. I/We have verified correctness and completeness of the VAT returns, filed during the year from _____ to _____ with reference to the books of accounts audited by me/us, and subject to my/our observations and comments mentioned hereunder and in the statement of particulars; - state that,

- (1) In my/our view the books of accounts and other value added tax related records and registers maintained by the dealer are sufficient for verification of correctness and completeness of the returns. The dealer has maintained and preserved the accounts and records as per the requirement of rules 67 & 69 of Orissa Value Added Tax Rules, 2004.
- (2) The turnover of sales declared in the returns includes all the transactions of the sales during the period of review.
- (3) The turnover of purchases declared in the returns includes all the transactions of purchases made during the period of review.
- (4) The adjustment to turnover of sales and/or purchases is based on entries made in the books of accounts during the period of review.
- (5) The deductions from the turnover of sales, including deductions on account of goods return, claimed in the returns are in conformity with the provisions of the relevant Act.
- (6) Computation of tax payable as shown in the returns is correct.

- (7) The method adopted by dealer to determine input tax credit is as per the provisions in the Orissa Value Added Tax Act and the rules framed thereunder. The extent to which goods are sold, used, consumed or supplied or intended to be sold, used, consumed or supplied has been correctly calculated. Computation of admissible input tax credit admissible in respect of purchases made during the year and adjustment to input tax credit claimed in the tax periods under review is correct.
- (8) Computation of incentive benefits (if any) is in conformity of the provisions of the Act in this regard.
- (9) Other information furnished in the periodical returns filed during the year is correct and complete.
2. For the purpose of verification of correctness and completeness of the VAT returns filed during the period, as well as for the preparation of statement of particulars, we have relied on -
1. Books of Accounts for the year ended on 31st March.....
 2. Profit and Loss Account and the Balance Sheet for the year ended on 31st March (Previous year)
 3. Records / Registers relating to sales, purchases, stock, branch transfers, deductions, concessions, (List the records / registers verified)
 - (i)
 - (ii)

.....
3. The following are the major changes made during the period of review (specify if any of the below or others)
1. Changes in the business status.
 2. Change in the method of valuation of stock.
 3. Changes in the accounting system.
 - 4.....

4. Summary of the additional tax liability and/or additional refund due to the dealer, arising on verification of the value added tax annual return together with the books of accounts and other related accounts mentioned herein-above, for the period under review is as follows. —

Sr. No.	Particulars	Amount as per return (Rs.)	Amount as determined (Rs.)	Difference (Rs.)
1	Value added tax payable under the Orissa V.A.T.Act, 2004.			
2	Input Tax Credit availed during the Period: a) on input b) on capital goods c) on goods for sale by transfer of right to use d) on opening stock on the date of registration			
3	Input Tax Credit: -Opening * -Availed during the year: -Adjusted during the year: -Excess Carried forward to next period:			
4	(i) Refund claim under rule 65 (ii) Refund claim under rule 66			
5	(i) Refund allowed under rule 65 (ii) Refund allowed under rule 66			
6	Tax payable under C.S.T. Act, 1956.			
7	Any other (Please specify).			

* Opening balance has been taken from last year audit report/ Return in case not audited. .

5. The dealer has been advised to -

(i) Pay differential tax liability of Rs.....

(Rupees.....)

(ii) Pay interest liability up to the time of payment.

Place.....

Signature.....

Date:.....

Name:

Enrolment/Membership

No.....

Encl:

- 1) Statutory Audit Report with Profit and Loss Account and Balance Sheet.
- 2) Statement of other observations, comments and notes thereon.
- 3) Statement of other particulars as decided by the Commissioner through public circular.

QUANTITATIVE DETAILS FOR MAJOR ITEMS OF STOCK IN TRADE/ RAW MATERIALS/FINISHED GOODS

SL. No (1)	Major Item (2)	Unit of Measure (3)	Purchase Units (4)	Sales Units (5)	Adj.* Units (6)	Balance Units (7)
1						
2						
3						

In the said rules, in rule 80,-

(i) in sub-rule (1) -

(a) clause (iv) shall be substituted by the following, namely:-

“(iv) application for issue of waybills referred to in clause (i) and clause (v) of this sub-rule shall be accompanied by an account of utilization of waybills issued to him in Form VAT-403”; and

- (b) clause (v) shall be substituted by the following, namely:-
- “(v) For issue of more than one booklet of waybills application shall be filed in Form VAT-410, and on receipt of such application, one or more booklets of waybills or part thereof may be issued to a registered dealer subject to a maximum of twenty booklets in case of dealers under a LTU and ten booklets in case of other dealers based on justification:

Provided that, if any dealer, requires booklets of waybill forms more than the quantity specified at a time, he shall make an application to that effect to the Assistant Commissioner or the Sales Tax Officer, as the case may be, and if such requirement is found justified, the application along with recommendation and justification shall be forwarded to the Commissioner whose order shall be final in such cases:

Provided further that if a registered dealer, whose certificate of registration has been suspended under section 30 or who fails to furnish return under section 33 or who fails to comply with the requirements under section 61 or 73, the Sales Tax Officer or the Assistant Commissioner, as the case may be, may refuse to issue waybill after giving him reasonable opportunity of being heard:

Provided also that where a dealer is refused way bill under this clause, the Sales Tax Officer or the Assistant Commissioner, as the case may be, shall pass an order to that effect and serve the order on that dealer”;

- (ii) after sub-rule (1), the following sub-rule shall be inserted, namely: —
- “(1-a) – application made for issue of waybill under clauses (i) and (v) of sub-rule (1) shall ordinarily be disposed off within three working days from the date of receipt of such application”;
- (iii) in sub-rule (13), after the words “any person on his behalf”, the words “either rectifies the defect or omission or” shall be inserted; and
- (iv) in sub-rule (20), after the words “the Sales Tax Officer or the Assistant Commissioner, as the case may be”, the words “under whose jurisdiction the dealer is registered” shall be inserted.

In the said rules, in rule 81, in sub-rule (1)

- (i) in clause (iii), after the words “Sales Tax Officer”, the words “or Assistant Commissioner” shall be inserted; and

(ii) in clause (v) and in sub-clause (b) of the said clause (v), after the words "Sales Tax Officer", the words "or Assistant Commissioner" shall be respectively inserted.

In the said rules, in rule 83,

- (i) in sub-rule (5), for the words and figure "Form VAT-407", the words and figure "Form VAT 407-A" shall be substituted; and
- (ii) in the proviso to sub-rule (5), for the words "before issue of order", the words "by issuing notice" shall be substituted.

In the said rules, in rule 84, —

- (i) in sub-rule (9), for the words "Sales Tax Officer, as the Commissioner may authorise under sub-section (3) of section 74," the words "any taxing authority appointed under sub-section (2) of section 3 and authorised by the Commissioner under sub-section (3) of section 74" shall be substituted; and
- (ii) in sub-rule (14), after the words "Sales Tax Officer", the words "or the Assistant Commissioner of Sales Tax" shall be inserted.

In the said rules, in rule 85, in sub-rule (2), after the words "Sales Tax Officer", the words "Assistant Commissioner of Sales Tax" shall be inserted.

In the said rules, in rule 86, —

- (i) clause (a) shall be substituted by the following, namely:—
"(a) the Joint Commissioner or Deputy Commissioner of Sales Tax having jurisdiction and subject to distribution of work by the Commissioner, if the order is passed by an Assistant Sales Tax Officer or a Sales Tax Officer or an Assistant Commissioner, as the case may be"; and
- (ii) in clause (b), for the words "an Assistant Commissioner", the words "or a Deputy Commissioner or Joint Commissioner of Sales Tax, as the case may be, subject to distribution of work by the Commissioner" shall be substituted.

In the said rules, in the proviso to rule 87, after the words "twenty percentum of the amount", the words "of the tax or interest or both" shall be inserted.

In the said rules, in rule 89, in sub-rule (2), after the words "Assistant Commissioner", the words "or Deputy Commissioner or Joint Commissioner of Sales Tax" shall be inserted.

In the said rules, in rule 90, the words, figure and brackets "proviso to sub-rule (1)" shall be substituted by the words, figure and brackets "proviso to sub-rule (2)".

In the said rules, in rule 98, in sub-rule (1), for the words "thirty days", the words

“sixty days” shall be substituted.

In the said rules, in rule 118, after the words “or an Assistant Commissioner”, the words “or a Deputy Commissioner or a Joint Commissioner” shall be inserted.

In the said rules, in rule 119, after the words “Deputy Commissioner”, the words “Joint Commissioner” shall be inserted.

In the said rules, for rule 128, excluding the marginal heading, the following shall be substituted, namely: —

“128-(1) Fees payable under the Act & these rules shall be paid in court fee stamps or in cash through the Government Treasury:

Provided that fees payable on a memorandum of appeal or memorandum of cross objection shall be paid in shape of Court fees only.

(2)(a) The payment into the Government Treasury shall be accompanied by a challan in Form VAT-317 and the dealer shall attach one copy of the receipted challan to his application/ petition.

(b) For the purposes of this rule, the provisions of sub-rule (7) of rule 57 shall, *mutatis mutandis*, apply.

(3) All court fee stamps affixed to the memoranda or applications filed before the Commissioner or the Tribunal or any Sales Tax Authority shall be punched immediately in the presence of the authority concerned.”

In the said rules, in rule 129, for the word “dealer” wherever it occurs, the words and comma “dealer or person, as the case may be” shall respectively be substituted.

In the said rules, in rule 130, in sub-rule (4), for the words “the Assistant Commissioner” the words “Joint Commissioner” shall be substituted.

In the said rules, for Form VAT-1, the following Form shall be substituted, namely: —

**"INFORMATION BY A DEALER, DEEMED TO BE REGISTERED UNDER THE
ORISSA VALUE ADDED TAX ACT, 2004.**

[See sub-rule (8) of rule 15]

Please read the following before filling up the form

- Submit in duplicate,
- Use separate sheet where space provided is insufficient,
- Use legible capital letters.
- Mention the Registering authority to whom the application is submitted.

To

The Registering Authority,

CIRCLE

Ison/daughter/wife ofthe Proprietor / Partner / Karta of HUF / (Managing) Director/ Principal officer / Authorised Departmental officer of the business, the particulars of which are detailed below, hereby apply on behalf of that business for grant of a certificate of registration under the Orissa Value Added Tax Act, 2004.

01. Name of the Business :

02. Address of the Principal place or Place of business :
 (Principal place of Business, if there is more than one place of business)
 Village/Holding No:
 Locality / Ward No.
 Town/City
 P.O: (PIN)
 Phone: FAX No. E-Mail:

03. Occupancy status of place of the business
 (Score out whichever is not applicable)

Owned/ Rented/ Leased / Free Of Rent /	
Others(specify) _____	

04. Status of the business
 (Mark ü whichever is applicable)

Proprietorship	Association of persons.
Partnership	Public Sector Undertaking
Public Ltd. Company	Department of Government
Private Ltd. Company	Others(specify) _____
Co-operative Society	

05. Nature of business activities:
 (Mark ü whichever is applicable)

Trading	Execution of works
Manufacturing	contract
Mining	Restaurateur
Generation & Distribution of Electricity	Others(specify) _____
Leasing	

06. Date from which liable to pay tax under the repealed Act.

D	D	M	M	Y	Y	Y	Y	Y
		-		-				

07. Date from which the certificate of registration was effective under the repealed Act and the Registration Number.

D	D	M	M	Y	Y	Y	Y
		-		-			

R.C. No

08. Description of Commodities purchased
or received otherwise than by way of
purchases for resale/sale.

- | | |
|----|----|
| 1. | 5. |
| 2. | 6. |
| 3. | 7. |
| 4. | 8. |

09. Are you manufacturing goods for sale ?

Yes No

(Score out whichever is not applicable)
If answer is "Yes", furnish the following Details.

10. Description of goods purchased/Received otherwise for use as:

Capital goods.	Raw Materials.
1.	1.
2.	2.
Consumables	
1.	
2.	
Fuel.	Packing Material
1.	1.
2.	2.

11. Description of goods manufactured for sale including byproducts.

	Taxable	Tax Free
Finished products.		
Byproduct		

12. Are you in receipt of any Sales Tax incentive under IPR ?

Yes No

If your answer is "Yes", furnish the following details.

13. Specify the IPR under which, incentive is being received and the nature of such incentive.

IPR 1992 IPR 1996 IPR 2002

(Score out whichever is not applicable)

Exemption Deferment

<p>14. Specify the dates from which the incentive is being availed and the number of years or the total amount for which such incentive is admissible. (Mark “√” whichever is applicable)</p>	<table border="1" style="margin-bottom: 10px;"> <tr> <th style="width: 10%;">D</th><th style="width: 10%;">D</th><th style="width: 10%;">M</th><th style="width: 10%;">M</th><th style="width: 10%;">Y</th><th style="width: 10%;">Y</th><th style="width: 10%;">Y</th><th style="width: 10%;">Y</th></tr> <tr> <td> </td><td> </td><td>-</td><td> </td><td> </td><td>-</td><td> </td><td> </td></tr> </table> <table border="1" style="margin-top: 10px;"> <tr> <td rowspan="2" style="width: 20%; text-align: center;">Incentive available</td> <td style="width: 20%; text-align: center;">No. of Years</td> <td style="width: 20%; text-align: center;">Amount</td> </tr> <tr> <td> </td><td> </td></tr> </table>	D	D	M	M	Y	Y	Y	Y			-			-			Incentive available	No. of Years	Amount		
D	D	M	M	Y	Y	Y	Y															
		-			-																	
Incentive available	No. of Years	Amount																				
<p>15. Specify the number of years or the amount for which the incentive has already been availed.</p>	<table border="1" style="margin-bottom: 10px;"> <tr> <td rowspan="2" style="width: 20%; text-align: center;">Incentive already availed</td> <td style="width: 20%; text-align: center;">No. of Years</td> <td style="width: 20%; text-align: center;">Amount</td> </tr> <tr> <td> </td><td> </td></tr> </table>	Incentive already availed	No. of Years	Amount																		
Incentive already availed	No. of Years		Amount																			
<p>16. Are you engaged in mining operation? If your answer is “Yes”, furnish the following details.</p> <table border="1" style="margin-top: 10px; width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No.</td> </tr> </table>		Yes	No.																			
Yes	No.																					
<p>17. Description of goods purchased for use in operation of mining.</p>	<table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">Capital goods</td> <td style="width: 50%; text-align: center;">Others (specify)</td> </tr> <tr> <td>1.</td> <td>1.</td> </tr> <tr> <td>2.</td> <td>2.</td> </tr> <tr> <td>3.</td> <td>3.</td> </tr> <tr> <td>4.</td> <td>4.</td> </tr> </table>	Capital goods	Others (specify)	1.	1.	2.	2.	3.	3.	4.	4.											
Capital goods	Others (specify)																					
1.	1.																					
2.	2.																					
3.	3.																					
4.	4.																					
<p>18. Are you a works contractor? (Score out whichever is not applicable) If your answer is “Yes”, furnish the following details.</p> <table border="1" style="margin-top: 10px; width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No.</td> </tr> </table>		Yes	No.																			
Yes	No.																					
<p>19. Nature of works contract executed. (Mark “√” whichever is applicable)</p>	<table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 33%; text-align: center;">Civil</td> <td style="width: 33%; text-align: center;">Air-conditioning</td> </tr> <tr> <td>Electrical</td> <td>Others _____</td> </tr> <tr> <td>Fabrication / erection</td> <td>(specify)</td> </tr> <tr> <td>Structural</td> <td> </td> </tr> </table>	Civil	Air-conditioning	Electrical	Others _____	Fabrication / erection	(specify)	Structural														
Civil	Air-conditioning																					
Electrical	Others _____																					
Fabrication / erection	(specify)																					
Structural																						
<p>20. Description of goods purchased for use in works contract.</p>	<table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%;">1.</td> <td style="width: 50%;">5.</td> </tr> <tr> <td>2.</td> <td>6.</td> </tr> <tr> <td>3.</td> <td>7.</td> </tr> <tr> <td>4.</td> <td>8.</td> </tr> </table>	1.	5.	2.	6.	3.	7.	4.	8.													
1.	5.																					
2.	6.																					
3.	7.																					
4.	8.																					
<p>21. If you were registered u/s 9-c of the repealed Act, specify the date upto which your registration is valid.</p>	<table border="1" style="margin-top: 10px;"> <tr> <th style="width: 10%;">D</th><th style="width: 10%;">D</th><th style="width: 10%;">M</th><th style="width: 10%;">M</th><th style="width: 10%;">Y</th><th style="width: 10%;">Y</th><th style="width: 10%;">Y</th><th style="width: 10%;">Y</th></tr> <tr> <td> </td><td> </td><td>-</td><td> </td><td> </td><td>-</td><td> </td><td> </td></tr> </table>	D	D	M	M	Y	Y	Y	Y			-			-							
D	D	M	M	Y	Y	Y	Y															
		-			-																	
<p>22. Details of Bank Account</p>	<table border="1" style="margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">Name of the Bank</th><th style="width: 25%;">Branch & Code</th><th style="width: 25%;">Account No</th><th style="width: 25%;">Nature of Account</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Name of the Bank	Branch & Code	Account No	Nature of Account																	
Name of the Bank	Branch & Code	Account No	Nature of Account																			

23. Permanent Account No.
of the business (PAN)

--	--	--	--	--	--	--	--	--	--

24. Language in which Books of Account
are maintained.

25. Are you maintaining accounts electronically?
(Score out whichever is not applicable)

Yes	No.
-----	-----

26. Details of immovable
property owned wholly
or partly.

Description of property.	Address, where situated	Approx. Value	Share percentage

27. Details of security, if
any, furnished.

Amount of Security. Rs. P.	Manner in which furnished.

28. Particulars of registration certificate issued.

- (i) By the Registrar of Companies.
- (ii) By the Registrar of Co-operative Societies.
- (iii) By the Supdt of Central Excise.
- (iv) By the Supdt of State Excise.
- (v) Under the Central Sales Tax Act, 1956
- (vi) Under the Orissa Entry Tax Act, 1999
- (vii) Under the Orissa Luxury Tax Act
- (viii) Under the Orissa Act on Professions Trades,
Calling & Employment, 2000

29. Are you a member of any Chamber of Commerce or
Trade Organisation ?
(Score out whichever is not applicable)

Yes	No
-----	----

If your answer is "Yes", furnish
the following details.

30. The name of the Chamber or Trade
organization and particulars , if any,
in support of membership.

31. Address of additional place(s) of business / branch / godown – both inside and outside the State.

Use Form VAT - 101 - A / B

32. Declaration of proprietor, each partner / Director, Authorised officer / person and Principal officer of the business.

Use Form VAT - 101 - C

33. The name and address of the Manager or Employee of the business or any other person associated with the business

Use Form VAT - 101 - D

VERIFICATION

I _____ son / daughter / wife of _____ status _____

of the aforesaid business do hereby solemnly affirm that the particulars given in this form are true and correct to the best of my knowledge and belief. I undertake to notify immediately to the Registering authority to whom these particulars has been furnished, any change in any of the above particulars.

Signature

(Designation with relation to the business)

Seal

Date ____ / ____ / ____".

In the said rules, for Form VAT-002, the following Form shall be substituted, namely: —

“RETURN OF TURNOVER TAX PAYABLE BY A DEALER
[Refer to sub-rule (6) of Rule 34]

01	SRIN								
----	------	--	--	--	--	--	--	--	--

02. Period covered by this return

03. Name of the business

--

Address

ANSWER

PIN

04. If you have no purchase and sale mark this box "X"

1

PART-A

Particulars of purchase and receipts

I - From registered dealers

05. Purchases of goods

 - (i) exempt from tax
 - (ii) prescribed in Schedule-B excluding goods on which tax has been paid on MRP
 - (iii) prescribed in Schedule-C
 - (iv) on which tax has been paid on MRP.

(v) **Total [(i)+(ii)+(iii)+(iv)]**

**Purchase value
including tax**

II - From unregistered dealers

06. Purchase/receipt of goods subject to levy of tax
(i) @ 1%
(ii) @ 4%
(iii) @ 12.5%
(iv) @ 20%
(v) Total [(i)+(ii)+(iii)+(iv)]

07. Total receipt/purchase from all sources

PART-B**I - Turnover of sales and turnover of purchase**

(Sale of goods through works contract not to be included here)

	Sale value	Tax paid
08. Total Sale of goods purchased from registered dealers on payment of tax		
09. Less : sale of goods		
(i) declared u/s 14 of the CST Act.		
(ii) purchased on payment of tax on MRP		
(iii) prescribed in Schedule-C purchased on payment of tax		
(iv) exempt from tax		
(v) Total [(i)+(ii)+(iii)+(iv)]		

II - Calculation of Tax

	Turnover “A”	Tax “B”
10. Taxable sale for levy of TOT @ 1% [08-09(v)]		
11. Turnover of purchase for levy of tax u/s 12		
12. Total Tax payable [10(B)+11(B)]		

III - Calculation of TTO and composition tax of works contractors

	TTO “A”	Tax “B”
13. Gross payment receipt/receivable		
14. Taxable turnover (60% of the amount at box 14) and tax @ 4% thereon.		

IV – Tax payable and tax paid

15. Total Tax payable [12(B) or 14(B)]	
16. Less tax paid	
(i) Self deposit	
(ii) TDS	
(iii) check gate payment	
(iv) excess paid in previous quarter, if any	
(v) Total	
17. Balance payable, if any [15-16(v)]	

18. Payment details

SL. No.	Challan No./D.D.No. / M.R No.	Date	Treasury / Bank	Branch Code	Amount
1.					
2.					
3.					

19. Information on use of invoices for the quarter.

Retail invoice issued		Total value of sales	Invoice received		Total value of purchases
From Sl No. of Invoice	To Sl. No. of Invoice		No. of sellers	Total no. of invoice	

DECLARATION

I (name) _____ being (status) _____ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Signature

Status with relation to business

Seal

Date ____/____/____

(FOR OFFICIAL USE ONLY)

Acknowledgement receipt no. _____ Date _____

Signature and stamp
of Section Clerk".

In the said rules, for Form VAT-101, the following Form shall be substituted, namely: —

FORM VAT- 101

“APPLICATION FOR REGISTRATION

[See sub-rule (1) and sub-rule (2) of rule 15]

Please read the following before filling up the form

- Submit in duplicate,
 - Use separate sheet where space provided is insufficient,
 - Use legible capital letters.
 - Mention the Registering authority to whom the application is submitted.

To
The Registering Authority,

CIRCLE

I son/daughter/wife of the Proprietor / Partner / Karta of HUF / (Managing) Director/ Principal officer / Authorised Departmental officer of the business, the particulars of which are detailed below, hereby apply on behalf of that business for grant of a certificate of registration under the Orissa Value Added Tax Act, 2004.

01. Name of the Business:		
02. Address of the Principal place or Place of business: (Principal place of Business, If there is more than one place of business)		
Village/Holding No: Locality / Ward No. Town/City P.O. (Pin) Phone:	FAX No.	E-Mail:
03. Occupancy status of place of business (Score out whichever is not applicable)		Owned/ Rented/ Leased / free of rent / others(specify) _____
04. Status of the business (Mark "Ü" whichever is applicable)		
	Proprietorship Partnership Public Ltd. Company Private Ltd. Company Co-operative Society Association of persons	Hindu undivided family Public sector undertaking Department of Government Others(specify) _____
05. Nature of business activities: (Mark Ü whichever is applicable)		
	Trading Manufacturing Mining Generation & Distribution of Electricity Leasing	Execution of works contract Restaurateur Others(specify) _____

06. Description of commodities purchased or received otherwise than by way of purchases for resale/sale.																
1.	5.															
2.	6.															
3.	7.															
4.	8.															
07. Are you manufacturing goods for sale? (Score out whichever is not applicable) If answer is Yes, furnish the following details.																
<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>		Yes	No													
Yes	No															
08. Description of goods purchased / Received otherwise for use as:	Capital goods.															
	1.															
	2.															
	3.															
	Raw Materials.															
1.																
2.																
3.																
Consumables.																
1.																
2.																
3.																
Fuel.																
1.	3.															
2.																
Packing Material																
1.	3.															
2.																
09. Description of goods manufactured for sale including byproducts.																
<table border="1"> <tr> <td>Finished products.</td> <td>Taxable</td> <td>Tax Free</td> </tr> <tr> <td>1</td> <td>1</td> <td></td> </tr> <tr> <td>2</td> <td>2</td> <td></td> </tr> <tr> <td>Byproducts</td> <td>1</td> <td>1</td> </tr> <tr> <td></td> <td>2</td> <td>2</td> </tr> </table>		Finished products.	Taxable	Tax Free	1	1		2	2		Byproducts	1	1		2	2
Finished products.	Taxable	Tax Free														
1	1															
2	2															
Byproducts	1	1														
	2	2														
10. Are you engaged in mining ?																
<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>		Yes	No													
Yes	No															
If your answer is "Yes", furnish the following details.																

11. Description of goods purchased for use in operation of mining.

Capital goods	Others (specify)
1.	1.
2.	2.
3.	3.
4.	4.

12. Are you a works contractor ?

Yes	No
-----	----

If your answer is "Yes", furnish the following details.

13. Nature of works contract executed.

(Mark "U" whichever is applicable)

Civil
Electrical
Fabrication / erection
Structural

Air-conditioning
Others _____
(specify)

14. Description of goods purchased for Use in the execution of works.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

15. Date of commencement of business

D D M M Y Y Y Y
 - -

16. Details of purchases or sales from the date of commencement of business to the date of application - month wise
 (part of the month to be shown separately)

Month	Purchase Rs. P.	Sales Rs. P.
Total		

17. Date of commencement of liability to be registered under the Orissa Value Added Tax Act, 2004.

D D M M Y Y Y Y
 - -

18. Are you applying for voluntary registration?

Yes	No
-----	----

If your answer is "Yes", furnish the following details.

19. Description of goods intended to be manufactured for sale.

- 1.
- 2.
- 3.

20. Description of goods intended to be purchased for manufacturing of goods for sale.	Capital goods.	Fuel
	1.	1.
	2.	2.
	Raw Materials	Other
	1.	1.
	2	2.
	Consumables	Packaging Material
	1.	1.
	2.	2.

21. The anticipated date of commencement of commercial production.	D D M M Y Y Y Y
	<input type="text"/> - <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

22. Details of Bank Account	Name of the Bank	Branch & Code	Account No	Nature of Account

23. Income Tax PAN (Permanent Account Number)	<input type="text"/>
--	---

24. Language in which Books of Account are maintained.
--

25. Are your accounts maintained electronically? (score out whichever is not applicable)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
---	------------------------------	-----------------------------

26. Particulars of registration certificate issued by the Registrar of Companies/ Registrar of Cooperative Societies / Superintendent Excise or any other Registering authority in India including the Director of Industries.
--

27. Are you a member of any chamber of Commerce or Trade Organisation ? (score out whichever is not applicable)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If your answer is "Yes", furnish the following details.		

28. The name of the Chamber or Trade organization and particulars , if any in support of such membership.

29. Address of additional place(s) of business / branch / godown – both inside and outside the state.

Use Form VAT - 101 - A / B

30. Declaration of proprietor, each partner / Director, Authorised officer / person and Principal officer of the business.

Use Form VAT - 101 - C

31. The name and address of the Manager or employee of the business or any other person associated with the business.

Use Form VAT - 101 - D

32. Details of immovable property owned wholly or partly by the business.

Description of property.	Address, where situated	Approx. Value	Share percentage

VERIFICATION

I _____ son/daughter/wife of _____ status _____ of the aforesaid business do hereby solemnly affirm that the particulars given in this form are true and correct to the best of my knowledge and belief. I undertake to notify immediately to the Registering authority to whom the application has been made any change in any of the above particulars.

Signature.

(Designation with relation to the business)

Seal

D	D	-	M	M	-	Y	Y	Y	Y

Enclosures to be annexed to the application for registration.

1. Rent agreement.
2. Deed of Partnership (copy)
3. Article of Association & Memorandum.
4. Authorization, if any, in original.
5. Declarations.
6. Voter Identity Card (copy)
7. PAN (copy)
8. Any other document".

62. In the said rules, for Form VAT-102, the following Form shall be substituted, namely: —

FORM VAT- 102

“RESPONSE TO APPLICATION FOR VAT REGISTRATION (INTERIM)

01. Office address	D D M M Y Y Y Y _____ - _____						
02. NAME _____ ADDRESS _____							
Pin Code : Telephone/Fax No _____							
Receipt of your application for registration dated _____ is acknowledged.							
03. Initial scrutiny of your application for registration shows that you have not filled up or correctly filled up the following particulars against the following serial of the form.							
1	05	09	13	17	21	25	29
2	06	10	14	18	22	26	30
3	07	11	15	19	23	27	31
4	08	12	16	20	24	28	32
04. You are found to have not enclosed the following documents to your application for registration.							
1							
2							
3							
4							
You are requested to make it convenient to fill up the wanting particulars/correctly fill up the particulars and furnish the wanting documents within seven days from the date of receipt of this communication so as to facilitate the processing of your application for registration.							
Date. Seal	(Registering Authority) ”.						

63. In the said rules, for Form VAT-103, the following Form shall be substituted, namely: —

FORM VAT -103

"REGISTRATION CERTIFICATE FOR DEALERS LIABLE TO PAY VALUE

ADDED TAX

[See Sub-rule (3)of rule 18, sub-rule (1)and (2)of rule 19]

I hereby certify that _____ status _____,
 whose principal business activities comprise _____ and
 whose Principal place of business/place of business is situated at :-

Village/Holding No.

Locality

Ward No.

Corporation/Municipality/N.A.C./

Town/City.

Post Office

PIN

Police Station

District

is registered/is deemed to be registered under sub section (2)/sub section (5) of Section 25 or sub section (2) of Section 26 of the Orissa Value Added Tax Act, 2004 and is assigned with Identification Number.

TIN

--	--	--	--	--	--	--	--	--	--

D D M M Y Y Y Y

With effect from

	-			-				
--	---	--	--	---	--	--	--	--

02. The additional place of business, branch, go down or warehouse is situated at the following address:

Additional Place of business/Branch	Go down/Warehouse

03. The following goods or class or classes of goods are purchased or intended to be purchased or received otherwise than by way purchases for resale or sale.

Description of goods or class or classes of goods	
1	6.
2.	7.
3.	8.
4.	9.
5.	10.

04. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use as capital goods, raw materials, consumables, fuels directly in the manufacture of goods and packing materials, for sale.

Capital goods	Raw materials	Consumables	Fuel	Packing material
1.	1.	1.	1.	1.
2.	2.	2.	2.	2.
3.	3.	3.	3.	3.
4.	4.	4.	4.	4.
5.	5.	5.	5.	5.
6.	6.	6.	6.	6.
7.	7.	7.	7.	7.

05. The following goods are manufactured or produced as bye-product for sale:

Description of goods manufactured		Description of Bye-products produced.	
Taxable	Tax free	Taxable	Tax free
1.	1.	1.	1.
2.	2.	2.	2.
3.	3.	3.	3.
4.	4.	4.	4.
5.	5.	5.	5.
6.	6.	6.	6.

06. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use in the execution of works contract.

Description of goods

1.	4.
2.	5.
3.	6.

07. Given under my hand at _____ on the _____ day of _____ 200.....

08. Your VAT Office is CIRCLE.

Seal

REGISTERING AUTHORITY
ASSISTANT COMMISSIONER OF SALES TAX,
 CIRCLE

Note:

- Score out whichever is not applicable
- Use block letter
- No box shall be left blank
- When not applicable, the box shall be crossed and stamped “NOT APPLICABLE”.
- Registration Certificate shall be displayed at a conspicuous place of Principal place of business.
- Copy of Registration Certificate shall be displayed at a conspicuous place of each additional place of business mentioned in such Certificate”.

64. In the said rules, for Form VAT-104, the following Form shall be substituted, namely:-

FORM VAT-104

"NOTICE OF DEMAND OF SECURITY

[Refer sub-rule (1) and sub-rule (2) of rule 24]

01. Office address	D D M M Y Y Y Y

02. TIN	[] [] [] [] [] [] [] [] []
---------	-------------------------------------

03. NAME AND ADDRESS OF THE DEALER:	

(Mark "P" whichever is applicable)

Please take notice that an amount of Rs. _____ (Rupees _____) only has been estimated as the security payable by you under subsection (1) of section 27 of the Orissa Value Added Tax Act, 2004.

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have already furnished security of Rs. _____ (Rupees _____) on _____, or

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have not furnished any security;

You are now required to pay the additional security or security, as estimated to be due and payable in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

After careful consideration of your application for grant of registration received in this office on _____, you are required to furnish security of Rs. _____ (Rupees _____) as mentioned above in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

Failure to comply with the terms of this notice shall result in cancellation of your certificate of registration under rule 31 or rejection of the application for registration under sub-rule (5) of rule 24, as the case may be.

REGISTERING AUTHORITY
Asst. Commissioner of Sales Tax/
Sales Tax Officer,

Seal

[] Circle".

65. In the said rules, for Form VAT-106, the following Form shall be substituted, namely:—

FORM VAT- 106

**“APPLICATION FOR REGISTRATION OF DEALERS
INTENDING/LIABLE TO PAY VAT IN LIEU OF TURNOVER TAX**

[Refer sub-rule (1) of rule 27]

01. Office address

D	D	M	M	Y	Y	Y	Y

02. SRIN

--	--	--	--	--	--	--	--	--	--

03. NAME AND ADDRESS OF THE DEALER:

04. Due to the occurrence of the following events :
(Mark “√”, whichever is applicable)

- (a) the turnover of sales has exceeded rupees Twenty Lakh on _____, being in course of the year or during the preceding year, for which I have been paying turnover tax; or
- (b) there in sale or purchase of goods or sale or purchase of goods is intended to be made in course of inter-state trade and commerce; or
- (c) there is despatch or receipt of goods or such despatch or receipt is intended to be made otherwise than by way of sales to or purchases from outside the state; or
- (d) there is import of goods from or export of goods to outside the territory of India or such import or export are intended to be made.

I am liable to pay VAT in lieu of turnover tax with effect from ____/____/_____

I may, therefore, be issued with a certificate of registration in Form VAT-103 and assigned with TIN.

Or

I hereby exercise my option to pay VAT in lieu of turnover tax for the following reasons.

(i)

(ii)

(iii)

I may, therefore, be issued with a certificate of registration in Form VAT-103 and assigned with a TIN.

05. I am submitting herewith the certificate of registration issued in my favour in Form VAT 002 along with the SRIN assigned.

D E C L A R A T I O N

I _____ son / daughter / wife of _____

_____ status _____ of the above mentioned business hereby declare that the particulars furnished in this form are correct and true to the best of my knowledge and belief.

Signature

Status with relation to the business

Seal

Date _____ / _____ / _____".

66. In the said rules, after Form VAT-106, the following Form shall be inserted, namely:—

FORM VAT- 106-A

**“APPLICATION FOR REGISTRATION OF DEALERS
INTENDING/LIABLE TO PAY TURNOVER TAX IN LIEU OF VAT**

[See Rule 27-A]

01. Office address

D	D	-	M	M	-	Y	Y	Y	Y

02. TIN

--	--	--	--	--	--	--	--	--	--

03. NAME AND ADDRESS OF THE DEALER:

04. Due to the occurrence of the following events:

(Mark “Ü”, whichever is applicable)

- (a) the gross turnover has fallen short of Rupees Twenty Lakh for three consecutive years. ; and
- (b) there is no sale or purchase of goods in course of inter-state trade and commerce; and
- (c) there is no dispatch or receipt of goods otherwise than by way of sales to or purchases from outside the state; and
- (d) there is no import of goods from or export of goods to outside the territory of India ;

I hereby exercise my option to pay turnover tax in lieu of VAT.

and

I may, therefore, be issued with a certificate of registration in Form VAT 002 and assigned with SRIN.

05. I am submitting herewith the certificate of registration issued in my favour in Form VAT 103 along with the TIN assigned.

D E C L A R A T I O N

I _____ son / daughter / wife of _____

status _____ of the above
mentioned business hereby declare that the particulars furnished in this form are
correct and true to the best of my knowledge and belief.

Signature

Status with relation to the business

Seal

Date _____/_____/._____”.

67. In the said rules, for Form VAT-108, the following Form shall be substituted, namely:—

FORM VAT-108

“APPLICATION FOR AMENDMENT OF REGISTRATION CERTIFICATE
[Refer sub-rule (1) of rule 29]

01. OFFICE ADDRESS	D D M M Y Y Y Y
To The Registering Authority, _____, Circle _____	

02. Name & Address of the dealer –	TIN										
	SRIN										

Please note :

- Mark “✓”, whichever is applicable and fill in the corresponding particulars in the appropriate box.
- Use legible capital letter.
- Use additional sheet, if the space provided is insufficient.

03.	In case of discontinuation of business, the date from which, the business is discontinued.	D D M M Y Y Y Y

04.	In case of disposal or sale of business or any part thereof, the date of such disposal or sale and the extent of sale	D D M M Y Y Y Y	
	Particulars of Sale	To whom sold	Approx. Value

If the sale is to a registered dealer, mention his Identification No.

--	--	--	--	--	--	--	--	--	--

05.	In case of change in the name and style of business, the changed name and the date from which the change takes effect.	Present Name	Changed Name

W.E.F.	D D M M Y Y Y Y

06.	In case of change of ownership of the business, the change so effected and the date from which the change is effective.	Present Ownership	Changed Ownership

W.E.F.	D D M M Y Y Y Y

07.	In case of reconstitution of the business, the reconstitution so made and the date from which such reconstitution is effective.	Present constitution	Changed constitution
	W.E.F.	D D M M Y Y Y Y	
08	In case of change in nature of business, the change so made and the date from which such change is effective.	Present nature of business	Changed nature of business
	W.E.F.	D D M M Y Y Y Y	
09	In case of change in address of the principal place of business or additional place of business or branch, the present address and the changed address and the date from which such change is effective. (Indicate whether the change in address is within the jurisdiction of the same registering authority or otherwise and if the changed address falls under the jurisdiction of a different registering authority , mention the details of the new registering authority.)	Present address of the principal place of business / branch / additional place of business.	Changed address of the principal place of business/branch/ additional place of business.
	w.e.f.	D D M M Y Y Y Y	
	Present Registering authority.		Circle
	Registering authority in Respect of the changed address.		Circle
10.	In case of change of address of godown or warehouse, the change in address and the date from which, the change takes effect.	Present address of godown / warehouse	New address of godown / warehouse
	W.E.F.	D D M M Y Y Y Y	

11. In case, a new place of business or godown or warehouse is opened, the address of such place, godown or warehouse and the date from which, it is opened. Address of new place of business/ godown / warehouse.
- | | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|
- | | | | | | | | |
|--------|---|---|---|---|---|---|---|
| W.E.F. | D | D | M | M | Y | Y | Y |
| | - | - | - | - | - | - | - |
12. In case, the goods dealt in are either deleted or added, the deletion or addition so made and the date from which such deletion or addition is effective. Goods presently dealt in Goods dealt in proposed to be added or dealt.
- | | | | |
|--|--|--|--|
| | | | |
| | | | |
- | | | | | | | | |
|--------|---|---|---|---|---|---|---|
| W.E.F. | D | D | M | M | Y | Y | Y |
| | - | - | - | - | - | - | - |
13. In case, the goods manufactured for sale are changed or new goods to be manufactured, the change so made and the date from which such change is effective. Goods presently manufactured for sale Goods proposed to be manufactured for sale in addition to goods presently manufactured.
- | | | | |
|--|--|--|--|
| | | | |
| | | | |
- | | | | | | | | |
|--------|---|---|---|---|---|---|---|
| W.E.F. | D | D | M | M | Y | Y | Y |
| | - | - | - | - | - | - | - |
14. My Bank Account has changed in respect of –
- | | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|
15. If, there is a new Bank Account, please furnish details.
- | | | | |
|--------------|---------------|------------|--------------------|
| Name of Bank | Branch & Code | Account No | Nature of account. |
| | | | |
16. The Manager or person authorized to receive notice, order and other communications have been changed or the authorisation so made has been cancelled and in his/their place, authorisation for the purpose has been made in respect of the following person(s).

Name of the person authorized.	Designation of the person with relation to the business.	Date from which the authorisation has been made.	Signature of the person so authorized.

D E C L A R A T I O N

I (name) _____ status _____

of the above business hereby declare that the information given in this form is true and correct.

Signature_____

Date of declaration_____/_____/_____

with seal.

Please enclose copy of the documents in support of your application for amendment of the certificate of registration".

68. In the said rules, for Form VAT-109, the following Form shall be substituted, namely:—

FORM VAT-109

"INTIMATION OF SALE OF BUSINESS TO A REGISTERED DEALER

[Refer sub-rule (9) of rule 29]

01. Office Address	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td>02</td><td>TIN</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td>SRIN</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-					02	TIN										SRIN								
D	D		M	M		Y	Y	Y	Y																																
		-			-																																				
02	TIN																																								
	SRIN																																								

03. The business under the name and style of, M/s. _____, with its principal place of business at _____ and branches/ additional place of business at _____ has been sold/disposed of by way of Sales on _____ to a dealer, M/s. _____, whose place of business/principal place of business is situated at _____.

04. The purchaser is registered under the Orissa Value Added Tax Act, 2004 and is in possession of a valid TIN _____ / SRIN _____

05. The sales comprise the following:

- (a) stock in trade
- (b) furniture and fixtures
- (c) place of business/godowns or warehouse
- (d) plant and machinery
- (e) others, if any (please specify)

06. The sale is covered by a sale deed executed on _____.(copy to be furnished).

07. The consideration received for the sale of different items of goods are as under:

Items	Consideration received Rs.
1. Stock-in-trade	
2. Furniture and fixtures	
3. Place of business	
4. Plant and machinery	
5. Others (please specify)	
Total	

(Details of the items and consideration received thereagainst to be furnished in a separate sheet)

08. If the sale takes place in course of a tax period, the return upto the date of sale is to be furnished in Form VAT-202 and copy of the return so furnished to be enclosed.

09. Inventory of the goods sold. (copy to be furnished)

10. Input tax credit carried forward, if any, on the date of sale as per the final return furnished.

11. Arrears of tax, interest, penalty, overdue return and any other amount under the Act outstanding for realisation, if any, are as under;

Period	Tax	Interest	Penalty	Other dues	Total

DECLARATION

12. I _____ son/daughter/husband of _____ status _____ of the above mentioned business do hereby declare that the information furnished in the form are true and correct to the best of my knowledge and belief. If there is any change in the information so furnished, the same shall be intimated immediately to the registering authority.

Signature

Status with relation to the business

Date of application _____ / _____ / _____ ”.

Stamp

69. In the said rules, for Form VAT-110, the following Form shall be substituted, namely:—

FORM VAT-110

“NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE

[Refer sub-rule (2) of rule 32]

01. Office Address	D D	M M	Y Y Y Y
	[] - [] - [] [] [] [] [] []		
	02 TIN [] [] [] [] [] [] [] []		
	SRIN [] [] [] [] [] [] [] []		

03. Name of the dealer.....
Address.....

04. You are found to have committed the following offence(s) as per records available in this office : (Please, mark “√” whichever is applicable in the appropriate box)

- failed to file return for the tax period_____ or tax periods_____ within the time prescribed for the purpose; or
- knowingly furnished incomplete or incorrect information in the return furnished for the tax period or tax periods _____; or
- failed to pay tax, interest and penalty due under the Act for the period or periods _____; or
- failed to account for the Tax/Retail invoices issued, in the books of account as per details specified in the order; or
- furnished, accepted or held or caused to be produced a false waybill knowingly, the details of which are specified in the order; or
- you have no business at the declared place at _____; or
- contravened the provisions of Section_____ of the Act; or
- discontinued business without informing such discontinuation as per details specified in the order; or
- conducted business in such manner that there is reasonable apprehension of evasion of tax or attempt to evade tax and such apprehension is based on facts, the details of which are specified in the order.

05. Accordingly, your continuance as a registered dealer is prejudicial to the interest of revenue.
06. Your certificate of registration is, therefore, suspended under sub-section (1)of Section 30 of the Orissa Value Added Tax Act., 2004.
07. The suspension of your registration certificate shall take effect from the date of service of this notice.
08. Please note that you are not entitled to input tax credit from the date, the suspension takes effect to the date of order of the restoration of your registration certificate, if any.
09. Please also note that you are not entitled to issue any tax invoice against your sales during the period as mentioned in the preceding paragraph.
10. However, you are given an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.
11. You are, therefore, directed to appear in person or through your authorised representative in the office of the undersigned at _____ A.M./P.M. on _____ and produce such evidence, record or document.
12. If you fail to appear or cause appearance on the date and time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

Registering Authority,

Office seal

Asst. Commissioner of Sales Tax / Sales Tax Officer

_____ Circle

Place _____

Date _____

70. In the said rules, for Form VAT-111, the following Form shall be substituted, namely:—

Form VAT-111

“SHOW CAUSE NOTICE FOR FAILURE TO BE REGISTERED

[Refer Sub-rule (1) of rule 17)]

01. OFFICE ADDRESS

D D	M M	Y Y Y Y

02. NAME AND ADDRESS OF THE DEALER

(Strike out whichever is not applicable)

03. You were intimated in this office letter no _____ dt. ____/____/____ that your gross turnover of sales has exceeded the taxable limit w.e.f ____/____/____ and that you are required to be registered under sub-section(1) of section 25 of the Act from this date.

Or

You, being a dealer, registered under section 7(1) of the Central Sales Tax Act, 1956 or you being a dealer liable to be registered under the said Act, effected sales inside the state, for which you are required to be registered under sub-section(1) of section 25 of the Act w.e.f ____/____/____, as intimated to you in this office letter no _____ dt ____/____/____.

04. In spite of due service of the intimation as referred to above, you have failed to get yourself registered under the Act.

05. You are, therefore, directed to show cause before the undersigned on ____/____/____ at _____ A.M / P.M in his office at _____, why penalty under sub-section(1) of section 28 shall not be imposed for failure to be registered.

SALES TAX OFFICER/
ASSISTANT COMMISSIONER OF SALES TAX
_____ CIRCLE".

Place _____
Date ____/____/____

71. In the said rules, for Form VAT-201, along with the Annexure, the following Form shall be substituted, namely:—

FORM VAT-201

“RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (1) of rule 34]

PART-A

Original / Revised

If revised Date of filing of Original Return ____/____/____

Acknowledgement No. _____

Attach a note explaining the reason for revising the return

01. TIN

--	--	--	--	--	--	--	--	--	--	--	--

02. Period covered by this return

From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y																																							
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03. Name and Style of the business

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Address

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PHONE	<table border="1" style="display: inline-table; vertical-align: middle; border-collapse: collapse;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								<table border="1" style="display: inline-table; vertical-align: middle; border-collapse: collapse;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								<table border="1" style="display: inline-table; vertical-align: middle; border-collapse: collapse;"><tr><td>Email ID</td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>	Email ID						
Email ID																								

**In the boxes herein after provided do not leave any box blank unless you have marked “X” in box 04.
If you have nothing to enter in a box, insert “NIL”.**

04. If you have made no purchase as well as no sale, mark this box “ X ”

05. Input tax credit carried forward from previous tax period.
(same as at serial No.55 of the previous return)

Rs.

PART-B

Purchases and receipts during the period covered by this return

	Value excluding Tax (in Rs.) “A”	VAT (in Rs.) “B”
I. - Within the State (Excluding capital goods & goods meant for sale by transfer of right to use)		
6. Purchase of goods exempt from tax		
7. Purchase of goods at 1% tax rate on Tax Invoice		
8. Purchase of goods at 4% tax rate on Tax Invoice		
9. Purchases at 12.5 % tax rate on Tax Invoice		
10. Purchase of Schedule ‘C’ goods		
11. Any other receipts/purchases not specified above (Please specify)		

	Value (in Rs.)	
II. From outside the State (Excluding capital goods and goods meant for sale by transfer of right to use)		
12. Purchase of goods in the course of inter-state trade.		
13. Purchase of goods in the course of Import into India		
14. Receipt of goods other than by way of purchases by stock transfer		
15. Receipt of goods other than by way of purchases as consignment agent		
16. Total value of goods purchased / received during the period covered by this return. (Add value in column-A from Sl. No. 6 to 15)		

Capital goods and goods meant for sale by way of transfer of right to use

III. Within the State		
17. (i) Purchase / receipt value of capital goods		
(ii) Purchase / receipt value of goods for sale by transfer of right to use		
IV. From outside the state		
18. (i) Purchase / receipt value of capital goods		
(ii) Purchase / receipt value of goods for sale by transfer of right to use		
19. Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use [16+17(i)+17(ii)+18(i)+18(ii)]		
20. Total amount of Input tax [05+07(B)+08(B)+09(B)]		
21. Less		
(i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales [Box 4(6) of Annexure I]		
(ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20 (as at serial 5 of Annexure II or Sl. No. 8 of Annexure-II-A)		
(iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20 (total of column 7 of the table in Annexure VI or column 9 of Annexure VI-A)		
(iv) ITC to be reversed for other reasons (as per column 8-D of Annexure -VII)		
(v) VAT paid on goods for use in mining, generation of electricity including captive power plant.		
(vi) VAT paid on goods which are not input		
22. Total reduction of ITC [21(i) + (ii) + (iii) + (iv) + (v) + (vi)]		
23. Net Input Tax (20-22)		

24.	Decrease of ITC due to receipt of credit note [Strike out which is not applicable] [box (4)(v) of Table-II of Annexure-V]	<input type="text"/>
25.	Increase of ITC due to receipt of debit note [box (6)(v) of Table-II of Annexure-V]	<input type="text"/>
26.*	Creditable amount of input tax in respect of purchase of capital goods (refer sub-rule (2) of rule 11. (box 9 of Annexure-III))	<input type="text"/>
27.**	Creditable amount of input tax in respect of goods, the right to use of which has been transferred (box 5 of Annexure III-A) (see rule-13)	<input type="text"/>
28.	Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN (Refer to Form VAT 608-A issued)	<input type="text"/>
29.	Total creditable Input Tax [(23-24)+25+26+27+28]	<input type="text"/>

PART-C

Sales/ despatch/purchase subject to levy of tax under section 12, during the period covered by this return (OUTPUT)

(Works Contractors to workout TTO in Annexure – IV and show the break up TTO against Sl. 33 and 35 and total TTO at serial No.41.)

		Value excluding Tax “A”	VAT Due “B”
30.	Sales subject to zero-rate		
	(i) Sales in the course of export out of India		
	(ii) Sales in the course of import into India		
	(iii) Sales in the course of inter-state trade or commerce		
	(iv) Sale to a dealer under SEZ / STP / EHTP (See explanation to section 18)		
	(v) Sale to a EOU (See explanation to section 18)		
	(vi) Total [(i)+(ii)+(iii)+(iv)+(v)]		
31.	Despatch of goods to outside the state otherwise than by way of sale - by way of Branch transfer / Consignment sales		
32.	Sale of goods exempt from tax		
33.	(i) Sales at 1% tax rate		
	(ii) Sales at 4% tax rate (excluding sale of goods on which tax payable on MRP)		
	(iii) Sales at 12.5% tax rate (excluding sale of goods on which tax payable on MRP)		
	(iv) Sale of goods at such other rate under section 17-A.		
	(v) Total		
34.	Sub total [32+33(v)]		
35.	Purchase/receipt of goods subject to tax on purchase price under section 12.		
36.	Sale of Schedule “C” goods (other than 1st point)		
37.	Sale of goods on which tax has been paid on maximum retail price (actual sale value)		
	(i) at 4% tax rate.		
	(ii) at 12.5% tax rate		
	(iii) Total		

* In case there is purchase of capital goods from within the state please furnish information in Annexure-III

** In case, there is a transfer of right to use of any goods for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration, please furnish information in Annexure III-A

38.	Sale of goods on MRP(value as per MRP) (i) at 4% tax rate. (ii) at 12.5% tax rate (iii) Total	
39.	Sale of goods in Schedule “C” (i) at 20% tax rate (ii) At such other rate as prescribed. (iii) Total	
40.	Total value of sale and despatch [Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iii)(A)]	
41.	Taxable Turnover (TTO) (Sl. No. 34(A)+35(A)+38(A))+39(iii)(A)	
42.	Total output Tax [Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(iii)(B)]	
43.	Decrease of output tax due to issue of credit note [As at Box 4(v) of Table-IV of Annexure-V]	
44.	Increase of output tax due to issue of debit note [As at Box 6(v) of Table-IV of Annexure-V]	
45.	Output tax after adjustment of credit note and debit note (42 – 43 +44)	
46.	Net tax payable (45 - 29) (if 45 > 29)	
47.	Interest payable u/s 34	
48.	Total tax and interest (46+47)	
49.	Excess Amount of Input Tax credit (29 - 45) (if 29 > 45)	
50.	ITC adjusted against CST payable during the tax period (put the amount of CST payable in the box)	
51.	Balance ITC after adjustment of CST (47-48)	
Refund under Rule 65 and Rule 66		
52.	Amount of refund claimed (i) as per Rule 65 (ii) as per Rule 66 (iii) Total	
53.	Balance ITC after refund claim (49-50)	
54.	Amount disallowed from the refund claim but allowed to be credited to ITC as per refund sanction order, if any. (refund sanction order, if any, passed during the tax period to allow such ITC)	
55.	Total ITC to be carried forward (51+52)	

N.B : If you have declared sale in Box 30(i)(A), 30(iv)(A) & 30(v)(A) you can claim refund of excess ITC related to export and such other sales as referred to above and carry forward the balance ITC.

PART-D**56. Details of Tax deposited**

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / T.D.S / check gate payment	Treasury Challan No. / D.D / Banker's Cheque / MR No.					or official use only	
		Type of Instru ment	Name of the issuing Bank / office	No.	Date	Amount	P.C.R . No.	Date
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
(i)	Excess payment, if any carried forward from the previous tax period							

Particulars of payment

(ii)	Self deposit or by Bank Draft							
(iii)	TDS -							
(iv)	Payment made at the check gate or any other payment against money receipt							
(v)	Total [(ii)+(iii)+(iv)+(v)]							
(vi)	Balance payable [48-56(v)] if 48 > 56(v)							
(vii)	Excess payment remaining unadjusted for adjustment in the							

57. Information on use of invoices for the tax period

SALE ON RETAIL INVOICE				
Month	Retail invoice issued		Total value of Sales	
	From Sl. No.	To Sl. No.		

List showing sale of goods to registered dealers on tax invoice (attach separate sheet, if necessary)

Sl. No. (1)	Tax Invoice No. (2)	Date. (3)	TIN No. of the purchasing dealer (4)	Goods with description (5)	Value of goods (in Rs.) (6)	Vat paid (in Rs.) (7)	Total (in Rs.) (6)+(7) (8)
					(6)	(7)	(8)
1.							
2.							
3.							
Total							

List showing purchase of goods from registered dealers within the state on tax invoice (attach separate sheet, if necessary)

Sl. No. (1)	Tax Invoice No. (2)	Date. (3)	TIN No. of the selling dealer (4)	Goods with description (5)	Value of goods (in Rs.) (6)	VAT paid (in Rs.) (7)	Total (in Rs.) (6)+(7) (8)
					(6)	(7)	(8)
1.							
2.							
3.							
Total							

DECLARATION

I (name) _____ being (status) _____

_____ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Signature
(with designation)

Date of declaration ____/____/____

Please note the following :

- (1) This return along with payment must be presented on or before the 21st day of the month following the tax period in Box 02.
- (2) In case the payment is made by a challan in the Bank, please enclose a copy of the same.
- (3) You will be subject to interest and penalty as per the provisions of the Orissa Value Added Tax Act, 2004, if you —
 - fail to file the return even if it is a 'nil' return
 - make a late payment of tax
 - make false declaration

FOR OFFICIAL USE ONLY

Period covered under the return _____
 Date of receipt of the return _____
 Amount of Tax paid along with return _____
 Mode of payment _____

Signature with designation

of the receiving officer.

Seal

ANNEXURE-I

(In case of despatch of goods to outside the state otherwise than by way of sales,
Branch transfer / Consignment sales)

01. Despatch value of stock transfer (as at Sl.31 of the return)
02. Tax-rate-wise breakup of inputs purchased on Tax Invoice and used in the transfer of stock otherwise than by way of sales (Branch transfer or Consignment sales)

Sl. No.	Rate of tax on inputs purchased	Purchase value of input used excluding VAT (in Rs.)	VAT paid on purchase of inputs on stock transferred (in Rs.)	Creditable input tax (in Rs.)	Non- Creditable input tax (in Rs.) (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
1	Purchase at 1% tax rate				
2	Purchase at 4% tax rate				
3	Purchase at 12.5% tax rate				
4				TOTAL	

Date:

Signature

Seal

N.B:-

- (1) Dealer to calculate purchase value of inputs as well as VAT paid basing on the corresponding inputs used in the stock transferred to outside the state.
- (2) The creditable amount of input tax will be $(12.5\% - 4\% = 8.5\%)$ of the value of inputs purchased at 12.5% tax rate.

ANNEXURE-II

(In case sale of goods in course of inter-state trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See sub-rule (3) of Rule 11]

Table-I

01. Particulars of interstate sale

Sl. No.	Rate of Tax	Value (in Rs.)	Tax (CST) (in Rs.)
	(a)	(b)	(c)
i	Sale of goods @ 1%		
ii	Sale of goods @ 2%		
iii	Sale of goods @ 4%		
iv	Sale of goods @ 12.5%		
v	Total		

02. Total CST payable as at column v(c) in the Table-I

03. Tax group wise proportionate purchase value of goods sold in course of interstate trade or commerce/goods purchased* which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II

Particulars of interstate purchase

Sl. No.	Rate of Tax	Value (in Rs.)	VAT (ITC) (in Rs.)
	(a)	(b)	(c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 12.5%		
iv.	Total		

04. Total Input Tax Credit at iv(c) in the Table-II

05. ITC to be reduced
[04 – 02]

[This may be taken to Sl. No.21(ii) of Part-B]

Date ____ / ____ / ____

Signature

Seal

* Manufacturer will calculate the proportionate inputs (goods) used in the manufacturing of goods sold in inter-state trade and calculate the purchase value of those inputs (goods) as well as the input tax.

ANNEXURE-II-A

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See clause (e) of sub-rule (3) of Rule 11]

[To be furnished once only while filing the return for the tax period in which OVAT (Amendment) Rules 2008 comes into force]

01.	Period for which the aforesaid information is furnished	From	D	D	-	M	M	-	Y	Y	Y	Y
			0	1	-	0	6	-	2	0	0	8
To		D	D	-	M	M	-	Y	Y	Y	Y	

Table-I

02. Particulars of inter-state sale

SL. No.	Rate of Tax (a)	Value (in Rs.) (b)	Tax (CST) (in Rs.) (c)
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 4%		
iii.	Sale of goods @ 12.5%		
iv.	Total		

03. Total CST payable as at iv(c) in the Table-I

04. Tax group wise proportionate purchase* value goods sold in course of inter-state trade or commerce/goods purchased which go into the composition of the goods manufactured for sale in course of inter-state sale.

Table-II**Particulars of inter-state purchase**

SI. No.	Rate of Tax (a)	Value (in Rs.) (b)	VAT (ITC) (in Rs.) (c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 12.5%		
iv.	Total		

05. Total Input Tax Credit as at iv(c) in the Table-II

06. Non creditable input-tax to be reduced

[05 – 03]

07. ITC already reduced while filing returns
for the aforesaid period

08. Balance to be reduced [to be taken to Sl. No. 21(ii)]

Date ____ / ____ / ____

Signature

Seal

N.B :

* in case of dealers who have already reduced ITC on account of CST payable less than the corresponding ITC, shall deduct the amount already reduced at column 07 and the balance if any at column 8 to be reduced in the present return.

Annexure-III

(For of claim of input tax credit on capital goods)

Table-I
Particulars of purchase of capital goods

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	Purchase price of Capital goods excluding VAT “A”	VAT Paid “B”
01.	4% tax rate		
02.	12.5% tax rate		
03.	Total		

Table-II**Particulars of purchase of capital goods not eligible for input tax as per Schedule-D**

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	Purchase price of Capital goods excluding VAT “A”	VAT Paid “B”
04.	4% tax rate		
05.	12.5% tax rate		
06.	Total		
07.	Total creditable input tax [03 (B) – 06 (B)]		
08.	Input Tax Credit on Capital goods brought forward from previous tax period.		
09.	Total Creditable Input Tax [Box 07 + Box 8]		

Date _____ / _____ / _____

Signature**Seal**

* The unadjusted balance ITC as per the provisions existing before amendment of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.

ANNEXURE-III-A

(Calculation of creditable input tax on goods purchased for sale by way of transfer of right to use for the tax period for which the return is filed)

[see Rule-13]

01. Name and address of the Dealer (s) / Institution (s) to whom the right to use has been transferred and the material conditions of transfer.

Table-I

Sl. No.	Name & Address with TIN	Agreement No. & date	Period for which transferred	Considera- tion value (in Rs.)	Consideration value for the tax period (in Rs.)	Output tax due for the tax period (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i.						
ii.						
iii.						

02. Purchase price, of goods, the right to use of which is transferred and VAT paid thereon,

Table-II

Sl. No.	Rate of tax	Purchase price excluding VAT (in Rs.) “A”	VAT Paid (in Rs.) “B”
i.	Goods at 4% tax rate		
ii.	Goods at 12.5% tax rate		
iii.	Total (Creditable Input Tax)		

03. Creditable Input Tax [Box (iii) (B)] in the Table-II

- 04.* Add unadjusted balance of input tax, if any from earlier tax period(s)

05. **Total Creditable Input Tax**

Date _____ / _____ / _____

Signature

Seal

ANNEXURE-IV

Taxable turnover of Works Contractor
(See Rule 6)

TIN								
-----	--	--	--	--	--	--	--	--

Period From

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

 To

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

SL. No.	Nature of works as per Appendix to the Rule	Gross Payment Received	Deductions		TTO*	Remarks
			On account of labour and service charge	Others		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.	Total					

ANNEXURE-V

Adjustment to ITC and output tax arising from issue and receipt of credit notes and debit notes.

TABLE-I

01. Details of credit Note / Debit Note received

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-II

02. Effects of credit note / debit note received on the ITC

SL. No.	Rate of tax	Total value of credit note received (in Rs.)	Total tax effect of credit notes received (in Rs.)	Total value of debit note received (in Rs.)	Total tax effect of Debit notes received (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	4%				
iii.	12.5%				
iv.	20%				
v.	Total				

TABLE-III

03. Details of credit Note / Debit Note issued

SL. No.	Credit note number and date	Value (in Rs.)	Tax componen t (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax componen t (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-IV

04. Effects of credit note / debit note issued on output tax

SL. No.	Rate of tax	Total value of credit note issued (in Rs.)	Total tax effect of credit notes issued (in Rs.)	Total value of debit notes issued (in Rs.)	Total tax effect of Debit notes issued (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
I	1%				
Ii	4%				
Iii	12.5%				
Iv	20%				
v	Total				

Date _____/_____/_____

Signature

Seal

* Input tax required to be increased or decreased as a result of **receipt** of credit note and debit note as worked out at **box 7(v) or 8(v) in Table-II** shall be taken to **Part-B** of the return for adjustment at **Sl. No. 24**.

** Output tax required to be increased or decreased as a result of **issue** of credit note and debit note as worked out at **column 7(v) or 8(v) in Table-IV** shall be taken to **Part-C** of the return for adjustment at **Sl. No. 43**.

ANNEXURE-VI**Reduction of ITC where sale price is less than purchase price****[Sub-rule (5) and (6) of Rule 14]**

To be furnished by the dealers who sell goods at a price less than the purchase price.

01. Details of input tax and output tax

Sl.No.	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale	Excess input tax over output tax ((4)-(6))*	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
a							
b							
c							
d							
e	Total						

Date : _____ / _____ / _____

Signature**Seal**

* Total of column 7(e) is equal to (4)(e) – (6)(e)

ANNEXURE-VI-A

Reduction of ITC where sale price is less than purchase price

To be furnished by the dealers who sell goods at a price less than the purchase price.

*** To be furnished once only in the return filed for the tax period in which OVAT (Amendment) Rules 2009 comes into force**

*** Attach separate sheet if necessary**

From	D	D	M	M	Y	Y	Y	Y		
	0	1	-	0	6	-	2	0	0	8

01. Period for which the aforesaid information is furnished.

To	D	D	M	M	Y	Y	Y	Y
			-			-		

02. Details of input tax and output tax

Sl.No	Name of the goods (2)	Purchase Value excluding tax (3)	Tax paid on purchase (4)	Sale Value excluding tax (5)	Tax on sale (6)
i.					
ii.					
iii.					
iv.					
v.	Total				

Excess input tax over output tax {(4)- (6)}	Deduct tax already reversed (8)	Balanced to be reversed (9)**	Remark (10)
(7)*	(8)	(9)**	(10)

Date : _____ / _____ / _____

Signature

Seal

* Total of 7(v) = 4(v) - 6(v)

** Total of 9(v) = 7(v) - 8(v) [to be taken to Sl. No. 21(iii)]

Annexure-VII

(Reversal of ITC already availed in respect of purchase of goods for violation of purchase condition subsequently)

Conditions for reversal of ITC and amount to be reversed

Sl. No.	Conditions / Situations	Value of goods purchased (in Rs.) *	VAT paid (in Rs.)
(A)	(B)	(C)	(D)
1.	Goods purchased for any of the purpose specified under sub-section (3) of Section 20 of the Act but are subsequently used otherwise,		
2.	Goods purchased are lost due to theft, damage or for any other reason		
3.	Goods purchased but remained unsold at the time of closure of business		
4.	Goods purchased but remain unutilized or unsold on the date on which the exercise of option for composition of tax under this Act, is allowed		
5.	Goods purchased but remain unutilized or unsold on the date on which the liability of the dealer to pay tax under section 11 is changed to section 16		
6.	Goods purchased are utilized in manufacture of goods exempted from tax		
7.	Goods purchased are exempted from levy of tax subsequently**		
8.	Total		

Date ____/____/____

Signature

Seal

*** For furnishing information under column C, the dealer is to calculate the value of inputs of the corresponding items from the relevant tax invoice on which the goods were purchased.**

**** The total at 8(D) will be taken to Sl. No. 21(iv) of Part-B”.**

- 72.** In the said rules, Form VAT-203 shall be omitted.

73. In the said rules, for Form VAT-204, the following Form shall be substituted, namely:—

FORM VAT-204

**“NOTICE TO UNREGISTERED DEALERS TO FILE RETURN
(VAT / TURNOVER TAX)**

[Refer sub-rule (1) of rule 36]

01. Office address

D	D	M	M	Y	Y	Y	Y

02. Name and address of the dealer

I have reason to believe on the basis of records available in this office that your turnover of sales or the turnover of purchases, as the case may be, is likely to exceed/ has exceeded the taxable limit by _____.

Now, you have a statutory obligation to get yourself registered under the Orissa Value Added Tax Act, 2004, and file return as provided in the said Act and rules made there-under.

You are, therefore, directed to file return in Form VAT- 204-A enclosed.

Please note that your returns should cover the following tax periods commencing from the date _____.

(i) _____ to _____

(ii) _____ to _____

(iii) _____ to _____

You must complete the return forms for the above mentioned tax period(s) or part thereof and submit the same to this office within fourteen days of the receipt of this notice.

If you consider that you have no obligation to file return, you should respond to this office in writing specifying therein the reasons for which you consider that you are not required to be registered and file return.

(REGISTERING AUTHORITY)
ASSISTANT COMMISSIONER OF SALES TAX /
SALES TAX OFFICER,
_____ CIRCLE".

Seal

Place _____

Date _____

74. In the said rules, after Form VAT-204, the following Form shall be inserted, namely:—

FORM VAT – 204-A

RETURN FOR UNREGISTERED DEALERS

[See Sub-Rule (1) of Rule 36]

01. Period covered by this return

From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y
------	---	---	---	---	---	---	---	---	----	---	---	---	---	---	---	---	---

02. Name and
Style of the
business

--

Address

--

PIN	PHONE	FAX
-----	-------	-----

03. If you have made no purchase and sale, mark this box " X "

--

PART-A

Particulars of purchases

		Price/ Value excluding Tax "A"	Tax paid under OVAT Act "B"
04.	Purchase at 1% tax rate		
05.	Purchase at 4% tax rate		
06.	Purchase at 12.5% tax rate		
07.	Purchase of exempt goods		
08.	Purchase of schedule C goods		
09.	Any other purchase not specified above		
10.	Purchase / receipt from outside the state		XXXXXXXXXXXX
11.	Total value of the goods purchased / received		

PART-B

Particulars of Sales

	Value of the goods sold
12.	Sale of goods as specified in Schedule B to the Act
13.	Sale turnover of works contractors
14.	Sale of out still liquor
15.	Sale of exempt goods
16.	Sale of Schedule C goods
17.	Total sale (sum of box 12 to 17)

DECLARATION

I (name) _____ being (status) _____

of the above business do hereby declare that the information
given in this return is true and correct to the best of my knowledge and belief.

Signature

(With designation)

Seal

Date of declaration ____/____/____

FOR OFFICIAL USE ONLY

Period covered under the return

Date of receipt of the return

Amount of Tax paid

Mode of payment

Signature with designation
of the receiving officer.

Seal

".

75. In the said rules, for Form VAT-205, the following Form shall be substituted, namely:—
Error!

FORM VAT-205

“SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN AND MAKE PAYMENT OF TAX, INTEREST DUE AS PER THE RETURN
[See clause(a) of Sub-rule (1) of rule 39)]

01. Office address

D	D	M	M	Y	Y	Y	Y

02.	TIN							
	SRIN							

03. Name and address of the dealer

Indicate/ mark which ever is applicable

04. This office records reveal that you have failed to
 - (i) pay the amount of tax due relating to the return for the tax period _____ to _____, or revised return for the Tax period _____ to _____ :or
 - (ii) deposit the tax due in the return / revised for the tax period _____ to _____ on or before the due date and the period of delay is ___ months and ___days: or
 - (iii) file the return for the tax period _____ to _____ :or
 - (iv) file the return for the tax period _____ to _____ within the due date i.e. _____ and the period of delay is ___ days.
05. You are now directed to show cause as to why interest under Sub-section(1) and/or penalty as provided under Sub-section(2) and/or Sub-section(3) of Section 34 of the Orissa Value Added Tax Act, 2004 , shall not be levied on you for such default.
06. Your explanation must reach this office within **fourteen days** from the date of service of this notice, failing which interest and/or penalty as provided under the Act shall be imposed without any further reference to you.

Office seal

ASSISTANT COMMISSIONER OF SALES TAX/
SALES TAX OFFICER,
_____ CIRCLE”.

Place _____
Date _____

76. In the said rules, for Form VAT-206, the following Form shall be substituted, namely:—

FORM VAT-206

“ORDER IMPOSING PENALTY FOR OR LATE FILING OF RETURN

[See clause (b) of sub-rule (1) of rule 39]

01. Office address

D	D	M	M	Y	Y	Y	Y
		-		-			

02	TIN								
	SRIN								

03. Name and address of the dealer

Despite issue and service of notice of show-cause notice issued vide letter no.....dt..... in Form VAT-205, you have failed to submit any explanation / submitted explanation which is not satisfactory for the following reasons:

- 1.
- 2.
- 3.
- 4.

Therefore interest / penalty is imposed as under.

04. (a) The tax due on the return for the tax period (s) from _____ to _____ is Rs._____ which was not paid / paid on date_____ against due date (s) of_____. You have failed to show cause / shown cause which is not found to be satisfactory for which interest is levied as provided under sub-section (1) of Section 34 of the Act as under :
- (i) amount the tax due _____
 - (ii) due date of payment _____
 - (iii) date of payment _____
 - (iv) period of delay _____ months _____ days
 - (v) interest @ 1% on Rs_____ for _____months _____ days is Rs_____ and;

- (b) in addition to interest, penalty under sub-section(2) and/or under sub-section (3) of section 34 is levied as calculated under ;
- (i) amount of tax payable _____
 - (ii) due date of payment _____
 - (iii) actual date of payment _____
 - (iv) period of delay _____ months and _____ days
 - (v) amount of interest payable _____
 - (vi) total amount of tax and interest payable _____
 - (vii) penalty @2% on Rs _____ is Rs _____
- (c) (i) due date of filing return _____
(ii) date of filing return / date of order
(iii) period of delay _____ days
(iv) penalty @ Rs 100 per day for _____ days
(v) subject to a maximum of Rs 10,000/- Rs _____
- (d) total interest and penalty interest under section 34 (1) Rs _____
Penalty under section 34 (2) Rs _____
Penalty under section 34 (3) Rs _____
Total

This amount of Rs. _____ (Rupees _____) towards interest and penalty shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner or Sales Tax Officer within seven days of the date of payment.

Office seal

Assistant Commissioner of Sales Tax/
Sales Tax Officer".

Place _____

Date _____ / _____ / _____

77. In the said rules, for Form VAT-207, the following Form shall be substituted, namely:—

FORM VAT- 207

**"SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN BY AN
UNREGISTERED DEALER / FURNISH PROOF OF PAYMENT OF TAX
ADMITTED IN RETURN FURNISHED**

[See sub-rule(2)of Rule 36]

01. Office address	D	D	M	M	Y	Y	Y	Y
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	-	<input type="checkbox"/>	<input type="checkbox"/>	-	<input type="checkbox"/>

02. Name and address of the dealer

--

(Please strikeout whichever is not applicable)

03. Being an unregistered dealer, you were directed in Form VAT-204 to file return in Form VAT-204-A for the tax period (s) commencing from _____ to _____, which you have failed to furnish within the due date.

Or

Having furnished the return in Form VAT-204-A for the tax period commencing from _____ to _____ on dt. _____ you have failed to furnish proof of payment of the tax as admitted in such return within the due date.

04. You are now directed to show cause why penalty as provided under sub section (3) of section 34 of the Orissa Value added Tax Act, 2004, shall not be imposed on you for such default.

05. Your explanation must reach this office within fourteen days of the receipt of the date of service of this notice, failing which, penalty as provided under the said Act, shall be imposed without any further reference to you.

Office seal

ASSISTANT COMMISSIONER OF SALES TAX /
SALES TAX OFFICER,
_____ CIRCLE".

Place _____

Date _____

78. In the said rules, for Form VAT-208, the following Form shall be substituted, namely:—

FORM VAT- 208

**"ORDER IMPOSING PENALTY UNDER SUB-SECTION (3) OF SECTION 34 IN CASE OF
UNREGISTERED DEALER**
[See sub-rule(3) of Rule 36]

01. Office address	D	D	M	M	Y	Y	Y	Y
			-		-			

02. Name and address of the dealer

(Please strikeout whichever is not applicable).

03. Despite issue and service of notice in VAT Form 207, the return for the tax period (s) commencing from _____ to _____ due on _____ was not received in this office until dt._____.

Or

The proof of payment of tax in full or part in accordance with return in respect of the tax period(s) commencing from _____ to _____ was not produced until dt._____, and you failed to adduce satisfactory cause / no cause for such failure to file return / producing proof of payment of the tax admitted to be payable in the return filed. Penalty is therefore levied under sub section (3) of section 34 of the Act as calculated hereunder.

04. **Calculation of penalty**

- (i) Due date of filing return as per notice dt._____
- (ii) Date of assessment / date of filing return dt._____
- (iii) Period of delay _____ days
- (iv) (Strikeout whichever is not applicable)

Penalty due @ Rs. 100/- for each day of default determined at Rs.
_____ (Rupees._____),

or

Penalty of Rs.10, 000/- (Rupees Ten Thousand)

Penalty of Rs._____ is imposed under sub-section (3) of section 34 which shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner of Sales Tax or Sales Tax Officer within seven days of the date of payment.

Office seal

ASSISTANT COMMISSIONER OF SALES TAX/
SALES TAX OFFICER
_____ Circle".

79. In the said rules, for Form VAT-209, the following Form shall be substituted, namely:—

FORM VAT- 209

“NOTICE FOR LESS PAYMENT OF TAX

[Refer Sub-rule (2) of rule 40)]

01. Office address	D D	M M	Y Y Y Y
	_____	_____	_____

02.	TIN	
	SRIN	

03.	Name and address of the dealer

04. You are found to have filed the return for the tax period from _____ to _____ on dt._____.

05. Scrutiny of the return for the aforesaid tax period reveals the following:—

(a) You have admitted net tax payable of Rs._____

(Rupees_____)

(b) As against the above, you have paid Rs._____

(Rupees_____)

(c) The balance amount of Rs._____

(Rupees_____) has not been paid.

06. You are therefore, directed to pay the balance amount of Rs._____ (Rupees_____) as in col.5 (c), by dt._____ and furnish proof of payment thereof.

SALES TAX OFFICER/
ASSISTANT COMMISSIONER OF SALES TAX,

Place _____ CIRCLE".

Date ____ / ____ / ____

80. In the said rules, for Form VAT-301, the following Form shall be substituted, namely:—

FORM VAT-301

“NOTICE FOR AUDIT VISIT
[Refer Sub-rule (2) of rule 44]

01. Office address

D	D	M	M	Y	Y	Y	Y
<input type="checkbox"/>							

02 TIN/SRIN

03. Name and address of the dealer

04. To

Sri _____
 Status _____
 Business _____
 Address _____

 Phone No. _____

Reference

Please take note that the officers from the Audit Unit of _____ Circle/Range will visit your place of business/godown to conduct tax audit on dt. _____ at _____ A.M./P.M for the period from _____ to _____.

You are, therefore, instructed to keep all your books of account including registers and records relating or incidental to your business and produce the same to the audit team, as and when required. More particularly the following books of accounts may be kept in readiness for production before the Audit Team:—

- | | | |
|----|----|----|
| 1. | 3. | 5. |
| 2. | 4. | 6. |

You are further instructed to render all assistance to the audit team, as may be required for conduct of audit including allowing them to inspect your additional place(s) of business, branch or godown, take physical stock of goods at hand and allowing access to the electronic records maintained in respect of the business, if any.

HEAD OF AUDIT UNIT”.

Office seal

Place _____

Date _____

81. In the said rules, for Form VAT-302, the following Form shall be substituted, namely:—

FORM VAT-302

“NOTICE FOR PRODUCTION OF DOCUMENTS

[Refer sub-rule (2) of rule 45]

01. Office address

D	D	M	M	Y	Y	Y	Y
		-		-			

02	TIN								
	SRIN								

03. Name and address of the dealer

04. You were visited on _____ following a notice dated _____.

On that visit, you failed to produce the following records and documents:—

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____

You are now required to produce these documents at this office, address as above, on _____

You are reminded that as per the provisions of sub-section (13) of Section 73 of Orissa Value Added Tax Act, 2004, any person who fails to produce books of account and documents as required by audit or prevents in any manner in the conduct of audit is liable to be imposed with a penalty of Rs.25,000/-.

HEAD OF AUDIT UNIT”.

Office seal

Place _____

Date _____

82. In the said rules, for Form VAT-303, the following Form shall be substituted, namely:—

FORM VAT-303

“AUDIT VISIT REPORT
[Refer sub-rule (3) of rule 45]

01. Office address

02. TIN

02.	TIN										
-----	-----	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer

--

04. Period of audit

From _____ / _____ / _____ to _____ / _____ / _____

05. Person(s) contacted in course of visit

--

06. Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.

--

07. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained.

Records	Accounts	Date upto which maintained
---------	----------	----------------------------

- (i)
- (ii)
- (iii)
- (iv)
- (v)

08. Summary of physical stock of goods taken and discrepancy, if any, noted when examined with reference to the book balance.

- (i)
- (ii)
- (iii)
- (iv)
- (v)

09. Sample, if any, taken for further investigation and if so, the description of the goods, the sample of which was obtained and the person in whose custody, it is lodged
10. Physical verification of cash, if any, undertaken and the result of such verification.
11. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates]
12. Summary of basic checks carried out and comments on such checks
 - (i) VAT registration certificate
 - (ii) VAT return files and corresponding records
 - (iii) VAT payment record
13. Advisory checks undertaken, if any and the points covered under such check.
14. Audit checks in relation to the results of control checks and the findings of such checks.
15. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies.
(Enclose the extract of records, documents, statements etc. duly obtained in support of discrepancies detected)

16. Post visit action recommendation :

17. General observations on the business activities of the dealer
- | | |
|-------|---------------------------------------|
| (i) | Level of taxable sales |
| (ii) | Revenue compliance |
| (iii) | Complexity of accounts |
| (iv) | Sensitive commodities being dealt in. |

Seal

Place _____

Signature

SALES TAX OFFICER
(Head of the audit team)
designation

.....

FOR OFFICIAL USE
Check for Senior Officers

Report reviewed _____ Approved / Amended

Seal

Place _____

Signature

Head of Audit Unit

Dated the _____

Designation

Forwarded to the Sales Tax Officer/Assistant Commissioner of Sales Tax/
Additional Commissioner of Sales Tax _____.

Signature
(Head of the Audit Unit)".

83. In the said rules, for Form VAT-304, the following Form shall be substituted, namely:—

FORM VAT-304

“NOTICE OF DEMAND OF TAX ON PROVISIONAL ASSESSMENT

[Refer sub-rule (2) of rule 47]

03. Name and address of the dealer:

There is no record of the receipt in this office of the return for the tax period from -----
----- to ----- due by -----.

You are, therefore, provisionally assessed the tax payable by you for this period at Rs.----- (Rupees -----), which is payable by you to this office.

The tax assessed shall be paid, within thirty days from the date of receipt of this notice of demand, and proof of payment thereof be produced within seven days from the date of payment.

If you file the overdue return for the above mentioned tax period and pay the tax declared in the return along with the interest due on the unpaid amount, before the due date for payment of the tax assessed provisionally and, produce proof of payment thereof, within three days of such payment, the provisional assessment made shall stand revoked and will be withdrawn.

If you have filed the return along with tax declared thereon, please intimate this office, the date of payment and payment details without any delay.

Failure to make payment of the tax assessed provisionally will result in collection measures being taken as per the provisions of Orissa Value Added Tax Act, 2004.

PLEASE NOTE : DO NOT ADJUST ANY FUTURE RETURN TO ACCOUNT THE TAX SHOWN AS PROVISIONALLY ASSESSED IN THIS ORDER OF ASSESSMENT.

**Joint Commissioner / Deputy Commissioner of Sales Tax /
Assistant Commissioner of Sales Tax /**

Office seal
Place _____
Date _____

- 84.** In the said rules, for Form VAT-305, the following Form shall be substituted, namely:—

FORM VAT-305

“INTIMATION OF ARITHMETICAL MISTAKE IN THE RETURN

[Refer sub-rule (2) and sub-rule (4) of rule 48]

01. Office Address:

D	D	M	M	Y	Y	Y	Y

02.	TIN								
	SRIN								

03. Name and address of the dealer:

(Please mark “√”, whichever is applicable)

04. Scrutiny of the return filed for the tax period from ----- to ----- reveals the following arithmetical mistakes apparent on the face of such return.

- (i) _____
- (ii) _____
- (iii) _____

Please confirm the mistakes, as pointed out above and indicate the correct position.
The mistakes as pointed out above are reconciled as under:

- (i) _____
- (ii) _____
- (iii) _____

05. Please confirm whether the reconciliation made is correct or otherwise. If you do not agree with the reconciliation,

06. Please indicate the correct position along with reasons for occurrence of such mistake(s), within seven days from the date of receipt of this notice.

Or

07. The mistakes as pointed above could not be reconciled in this office.

You are instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistakes within fifteen days from the date of receipt of this intimation.

ASSESSING AUTHORITY”.

Office seal

Place : _____

Date : ____/____/_____

85. In the said rules, for Form VAT-306, the following Form shall be substituted, namely:—

FORM VAT-306

“NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT

[Refer sub-rule (1) of rule 49]

01. Office Address :

D	D	M	M	Y	Y	Y	Y

02.	TIN								
	SRIN								

03. Name and address of the dealer:

03. Name and address of the dealer:

04. Tax audit of your business was under taken by the officers of the Audit unit of this office on ----- or during the period commencing from ----- to ----- Examination of the records, documents, stock in trade and other relevant information pertaining to your business for tax period(s) from ----- to ----- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.
05. A copy of the Audit visit report is enclosed herewith for your reference.
06. You are, therefore required to appear in person or through your authorized agent at my office on ----- at ----- A.M/P.M and produce or cause to be produced the accounts and documents relating to or incidental to your business as specified below for the period mentioned above in order to enable me to satisfy whether the return filed by you for the said period is correct and complete.
07. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 42 of the Orissa Value Added Tax Act, 2004 to the best of my judgment.

(Mark “√”, whichever applicable)

- (a) Books of account maintained under the provisions of Orissa Value added Tax Act, 2004 ;
- (b) Records and documents required to be maintained under the said Act and rules made thereunder claiming exemption/concession of input tax, output tax and input tax credit;
- (c) Documents and evidence in support of the returns filed for tax periods under reference;
- (d) Accounts and documents relating to the financial transactions of the business including Bank Pass Book or Bank Statement;
- (e) Such other documents as may be specifically required for the assessment (to be specified)
 - (i)
 - (ii)
 - (iii)

Office seal

Place : _____

Date : ____/____/_____

ASSESSING AUTHORITY

_____ CIRCLE

_____ LTU”.

86. In the said rules, for Form VAT-307, the following Form shall be substituted, namely:—

FORM VAT-307

“NOTICE FOR ASSESSMENT OF TAX ON ESCAPED TURNOVER

[Refer sub-rule (1) of rule 50]

01. Office Address :

D	D	M	M	Y	Y	Y	Y

02	TIN										
	SRIN										

03. Name and address of the dealer:

You have been assessed under Section 39 / Section 40 / Section 42 / Section 44 of the Orissa Value Added Tax Act, 2004 , for the tax period (s) -----to ----- on -----.

Now, it appears to me that the whole /part of the turnover of sales/purchases for the aforementioned tax period (s) has –

[strike out whichever is not applicable]

- (a) escaped assessment;
- (b) been under assessed;
- (c) been assessed at a rate lower than the rate of tax at which it is assessable.

Or

You have been allowed—

- (a) wrongly deduction from the turnover;
- (b) input tax credit to which you are not eligible.

You are, therefore, required to appear in person or through your authorized agent at my office at -- ----- on ----- at A.M/P/M and produce or cause to be produced accounts and documents relating to your business as specified below in order to enable me to satisfy that the return for the aforesaid tax period(s) is correct and complete.

You are also directed to show cause as to why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax assessed shall not be imposed on you under sub-section (2) of Section 43 of the Orissa Value Added Tax Act, 2004.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 43 of the said Act, to the best of my judgment, without any further reference to you.

Particulars of Accounts and documents required

- 1.
- 2.
- 3.
- 4.
- 5.

Seal
Place :-----
Date:-----

ASSESSING AUTHORITY”.

87. In the said rules, for Form VAT-309, the following Form shall be substituted, namely:—

FORM VAT-309

“NOTICE CALLING FOR RETURN FROM A CASUAL DEALER

[Refer sub-rule (1) of rule 52]

02. Office Address:

D	D	M	M	Y	Y	Y	Y
<input type="checkbox"/>							

03. Name and address of the dealer:

It appears to me that you, being a casual dealer, are liable to pay tax under the Orissa Value Added Tax Act, 2004. You are hereby required to furnish a return in Form VAT 311-A enclosed for the period from ----- to -----, immediately on receipt of this notice.

In the event of your failure to comply with the terms of this notice, I shall proceed to assess you provisionally under rule 52 of the Orissa Value Added Tax Rules, 2005.

Seal

Place: _____

Assistant Commissioner of Sales Tax /
Sales Tax Officer

Date: _____

_____ Circle /
_____ Assessment Unit
Officer or Officer-in-charge of
_____ Check post".

88. In the said rules, for Form VAT-311-A, the following Form shall be substituted, namely:—

FORM VAT-311-A

“RETURN OF TOTAL TURNOVER OF CASUAL DEALER

[See sub-rule (1) of Rule 52]

01.	To SALES TAX OFFICER/OFFICER IN CHARGE OF _____ CHECK GATE, _____ _____
-----	---

D D M M Y Y Y Y
 - -

02.	Period covered by the return									
	From D D M M Y Y Y Y <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>					To D D M M Y Y Y Y <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				

03. NAME AND ADDRESS OF THE ENTERPRISE / DEALER										
PERMANENT ADDRESS						PRESENT ADDRESS				
<input type="text"/>						<input type="text"/>				

04. Date of commencement of business

D D M M Y Y Y Y
 - -

05. Date of closure of business

D D M M Y Y Y Y
 - -

06. Period for which the business continued.

DAYS
 (In words)

07. I _____ son/daughter/wife of _____, on behalf of the dealer Sri _____ of _____ carrying on business under the name and style of _____ furnish herewith the statement of estimated turnover of sales of the said business during the period commencing from _____ and ending on _____ at _____.

08. STATEMENT OF ESTIMATED TURNOVER OF SALES OF THE BUSINESS
 (Use separate sheet, if the space provided is found inadequate)

Description of goods subject to tax at the rate of	Quantity	Value	Estimated turnover of sales	Estimated Tax due on the turnover	Tax provisionally paid	Balance payable
1	2	3	4	5	6	7
1%						
4%						
12.5%						
20%						

09. I further furnish the following particulars in respect of the business:

(a) Status and relationship of the person with the business, who signs the return	Status	[]
	Relationship	[]
(b) Name and address of the Principal place of business	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
(c) Name and address of the other place(s) of business	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	

10.

DECLARATION

I _____ do hereby declare that the information furnished in the above statement is true and correct to the best of my knowledge and belief.

Place _____
 Date _____

Signature
 Status/Relationship to the business".

89. In the said rules, for Form VAT-312, the following Form shall be substituted, namely:—

"ORDER OF ASSESSMENT"

FORM VAT-312

[Refer rule 53]

01. OFFICE ADDRESS

D	D	M	M	Y	Y	Y	Y

02	TIN								
	SRIN								

03. NAME AND ADDRESS OF THE DEALER

04. TAX PERIOD (S) / PERIOD COVERED UNDER THIS ORDER

FROM D D M M Y Y Y Y TO D D M M Y Y Y Y

FROM D D M M Y Y Y Y TO D D M M Y Y Y Y

05. ASSESSMENT UNDER SECTION 41/42/43/44/45/46 OF THE ORISSA VALUE ADDED TAX ACT, 2004.

(Score out whichever is not applicable)

06. TAX DECLARED / REFUND CLAIMED

Rs P

--	--

07. TAX PAID

Rs P

--	--

08. TAX ASSESSED

Rs P

--	--

09. TAX / REFUND FOUND TO BE DUE

Rs P

--	--

10. TAX OVER DECLARED / UNDER DECLARED

(Due to the dealer) (Due to the State)

(Score out whichever is not applicable)

Rs P

--	--

11. INTEREST LEVIED U/S	Rs	P
12. PENALTY IMPOSED U/S		
13. TOTAL AMOUNT OF INTEREST AND PENANLTY DUE TO BE PAID		
14. TOTAL AMOUNT OF TAX/INTEREST/PENALTY NOW DUE TO BE PAID.	Rs	P

ORDER

Office Seal

Signature

()

ASSESSING AUTHORITY".

90. In the said rules, for Form VAT-313, the following Form shall be substituted, namely:—

"NOTICE OF DEMAND"

FORM VAT-313

[Refer sub-rule (1) of rule 54]

01. Office Address

02	TIN/SRIN										
----	----------	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer

04. Please take notice that a sum of Rs. _____ (Rupees _____) has been determined as dues payable by you for the tax period(s) from _____ to _____ under the Orissa Value Added Tax Act, 2004, as per details given below.

Tax due as per order dt._____

Penalty under Section 52(1) as per order dt._____

Penalty under Section 42(4)/43(2)/44(1) as per order dt._____

Penalty under Section _____ as per order dt._____

Interest under Section _____ as per order dt._____

Any other amount due as per order dt._____

Total:

Rs.	P

05. You are required to pay this amount of Rs. _____ (Rupees _____) into Government Treasury at _____ within thirty days from the date of receipt by you of this notice and produce the receipt in proof of payment in this office, within seven days from the date of payment failing which, the said sum will be recoverable from you as an arrears of public demand, or in accordance with the provisions contained in the schedule to the Act.

06. In case, you fail to pay the amount as aforesaid and produce evidence of such payment within the due date, a penalty at the rate of 2% per month on the unpaid amount of tax, interest, penalty or any other due under the Act will be imposed under sub-section (5) of Section 50 and shall be liable to pay interest payable under sub-section (6) of Section 50.
07. If you are dissatisfied with my order, of assessment / order imposing penalty and / or interest you may prefer appeal before the Joint Commissioner / Deputy Commissioner of Sales Tax of _____ Range or Additional Commissioner of Sales Tax as the case may be within 30 days from the date of receipt of this order by you.

Dated the _____

Signature

Seal

()

ASSESSING AUTHORITY".

* In case of casual/un-registered dealer, the column 02 will not be filled up.

91. In the said rules, for Form VAT-314, the following Form shall be substituted, namely:—

FORM VAT-314

“NOTICE OF DEMAND IMPOSING PENALTY FOR FAILURE TO MAKE PAYMENT OF THE UNPAID AMOUNT OF TAX, INTEREST, PENALTY

[Refer sub-rule(2) of rule 54]

03. Name and address of the dealer

04. You were served with a notice for payment of tax due on assessment, penalty levied , and / or interest charged, issued in this office letter No._____ dt._____. The said notice was served on you on _____.

05. This office records indicate that you have failed to make payment of the sum of Rs. _____ (Rupees _____) covered under the aforesaid notice within the due date.

06. Thus, there has been a delay of _____ months in making a payment and, therefore, a penalty @2% of the unpaid amount of Rs. _____ is now imposed under sub-section (5) of Section 50 of the Act.

07. The penalty now imposed amounts to Rs. _____ (Rupees _____), which you are required to pay within thirty days, from the date of receipt of the notice by you and, produce proof of payment thereof within seven days, from the date of payment.

Seal

Place _____
Date

Signature
()
ASSESSING AUTHORITY".

92. In the said rules, for Form VAT-315, the following Form shall be substituted, namely:—

FORM VAT-315

“REVISED NOTICE OF DEMAND

[Refer sub-rule(4) of rule 54]

01. Office Address	D D	M M	Y Y Y Y
02 TIN/SRIN			
03. Name and address of the dealer			

(Score out whichever is not applicable.)

04. You were assessed to a sum of Rs._____

(Rupees _____) with/without levy of penalty of
Rs._____ (Rupees _____) under Section _____ of
the Orissa Value Added Tax Act, 2004.

05. A penalty of Rs._____ (Rupees _____) was levied
on you under Section _____ of the Orissa Value Added Tax Act, 2004 for

_____;

or

You were charged with interest amounting to Rs._____ (Rupees
_____) under Section _____ of the Orissa Value
Added Tax Act, 2004 for _____
for the tax period(s) from _____ to _____ vide
order dated _____.

06. You had preferred appeal/revision against the order of assessment/penalty/interest
before the Additional/Deputy/Assistant Commissioner of Sales Tax,
_____; and

The order on appeal/revision has been passed on _____ and as per this order the tax/interest/penalty levied stands reduced/enhanced to Rs._____ (Rupees _____). or confirmed at Rs._____ (Rupees _____).

07. Hence, you are now required to pay the sum of Rs._____ (Rupees _____) towards tax/penalty/interest within 14 days from the date of receipt of this notice and produce proof of payment thereof within 7 days from the date of such payment.

Seal

Dated the _____

Signature

(_____)

ASSESSING AUTHORITY”.

93. In the said rules, for Form VAT-316, the following Form shall be substituted, namely:—

FORM VAT-316

“DEMAND FOR PAYMENT OF TAX FROM THIRD PARTY

[Refer rule 55]

01. Office Address	D D	M M	Y Y	Y Y	Y Y
	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
	02 TIN/SRIN				

03. Name and address of the dealer

To _____(Name)

_____ (Address)

The afore-mentioned dealer is in arrear of sales tax dues amounting to Rs. _____ (Rupees _____) outstanding for realization. In accordance with the provisions of Section 51 of the Orissa Value Added Tax Act, 2004, I am required to ask you to pay the said amount to the Government Treasury through challan enclosed or through crossed demand draft made in favour of the Assistant Commissioner of Sales Tax/Sales Tax Officer, _____ Circle, _____ from the account of the said dealer/the amount you are due to pay to the said dealer or which may become due for payment to the dealer.

This amount should be paid to this office without delay.

Signature
ASSESSING AUTHORITY

Copy to the dealer, M/s _____ at _____
for favour of information.

**Signature
ASSESSING AUTHORITY".**

Place _____

Dated the

94. In the said rules, for Form VAT-322, the following Form shall be substituted, namely:—

“ORDER OF RELEASE OF BANK GUARANTEE

FORM VAT-322

[Refer clause (k) of sub-rule(1) of rule 66]

01. Office Address	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td>D</td> <td>D</td> <td>M</td> <td>M</td> <td>Y</td> <td>Y</td> <td>Y</td> <td>Y</td> </tr> <tr> <td> </td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td>02</td> <td>TIN</td> <td> </td> </tr> <tr> <td> </td> </tr> </table>	D	D	M	M	Y	Y	Y	Y									02	TIN																		
D	D	M	M	Y	Y	Y	Y																														
02	TIN																																				
03. Name and address of the dealer																																					

04. Pursuant to the Office order issued in letter No. _____
dt. _____, you had furnished Bank guarantee for
Rs. _____ (Rupees _____) on _____ branch of
_____ Bank.

05. The above mentioned Bank guarantee was furnished for provisional sanction of refund as claimed under sub-section (1) of Section 59 of the Orissa Value Added Tax Act, 2004, pending audit and final determination of refund due.

06. Now the tax audit conducted reports that the amount of refund claimed and provisionally sanctioned in your favour is due as per the records and accounts produced before audit

or

The assessment made as a result of the finding of the audit and orders dt. _____ passed thereof has determined that the refund claimed and provisionally sanctioned in your favour is due and admissible as per the records and accounts produced by you.

or

The excess claim of refund provisionally sanctioned in your favour as determined in the order of assessment dt. _____ passed after examination of the records and accounts has been paid by you through challan No. _____ dt. _____ / crossed Demand Draft No. _____ dt. _____ drawn on _____ branch of _____ Bank
(Strike out, whichever is not applicable)

07. Accordingly, the Bank Guarantee furnished by you bearing No._____ dt. _____ for Rs._____ (Rupees _____) of branch of _____ Bank is released.
08. You may take appropriate steps to encash the Bank guarantee as referred to above.

Signature
ASSESSING AUTHORITY".

Place _____

Dated the _____

C.C. To be concerned Bank.

95. In the said rules, for Form VAT-324, the following Form shall be substituted, namely:—

FORM VAT-324

**“APPLICATION FOR REFUND OF INPUT TAX CREDIT
CARRIED FORWARD FOR ADJUSTMENT.**

[Refer sub-rule (5) of rule 66]

01. Office Address	D D M M Y Y Y <input type="text"/> - <input type="text"/> - <input type="text"/> 02 TIN <input type="text"/>
03. Name and address of the dealer	
04. Tax period to which the input tax credit relates. From _____ to _____	
05.* The amount of input tax credit carried forward and claimed as refund Rs. <input type="text"/>	
06. The reasons for which the input tax credit now being claimed as refund, could not be adjusted during the 24 months from the year of accrual <ul style="list-style-type: none"> (i) (ii) (iii) 	
07. Evidence, if any, in support of such reasons (To be enclosed) <ul style="list-style-type: none"> (i) (ii) (iii) 	

* N.B- The amount claimed for refund at Sl. No.5 shall be equal to the minimum balance of excess input tax carried forward during the periods falling within the period of subsequent 24 months commencing from the month of March of the year to which the claim relates.

08. DECLARATION

I Sri / Smt. _____ son / daughter / wife of
_____ (status) _____ of M/s. _____
at _____ bearing TIN _____ do hereby declare
that the information given above are true and correct to the best of my knowledge
and belief.

Place _____

Signature

(Status)

Date _____

Seal”.

96. In the said rules, for Form VAT-401, the following Form shall be substituted, namely:—

FORM VAT-401

“NOTICE FOR PRODUCTION OF ACCOUNTS ETC.

[Refer sub-rule (1) of rule 75]

01. Office address	D D M M Y Y Y Y	
	[] - [] - []	
	02 TIN/SRIN [] [] [] [] [] [] [] []	
03. Name and address of the dealer		

04. You are directed to produce or cause to be produced the following accounts, documents and registers for the tax period (s) from _____ to _____

- (i)
- (ii)
- (iii)
- (iv)
- (v)

or

to furnish the following information relating to the tax period (s) from _____ to _____

- (i)
- (ii)
- (iii)

or

to allow access to the electronic record maintained;

- (a) before the Joint Commissioner / Deputy Commissioner/Assistant Commissioner of Sales Tax/Sales Tax Officer at _____ A.M./P.M. on _____; or
- (b) before him on _____, when the Assistant Commissioner of Sales Tax/Sales Tax Officer will visit the place of business; or
- (c) to the Assistant Commissioner of Sales Tax/Sales Tax Officer on _____ at _____, where you are keeping the electronic records.

Seal

Place _____

Dated the _____

Joint Commissioner / Deputy Commissioner/
Assistant Commissioner of Sales Tax /
Sales Tax Officer, _____
Range _____”.

97. In the said rules, for Form VAT-405, the following Form shall be substituted, namely:—

FORM VAT-405

**“NOTICE IN CASE GOODS CARRIED ARE NOT COVERED
BY WAY BILL**

[Refer sub-rule (12) of rule 80]

01. Office address	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td>D</td> <td>D</td> <td>M</td> <td>M</td> <td>Y</td> <td>Y</td> <td>Y</td> <td>Y</td> </tr> <tr> <td> </td> <td> </td> <td>-</td> <td> </td> <td>-</td> <td> </td> <td> </td> <td> </td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td>02</td> <td>TIN</td> <td> </td> </tr> </table>	D	D	M	M	Y	Y	Y	Y			-		-				02	TIN								
D	D	M	M	Y	Y	Y	Y																				
		-		-																							
02	TIN																										

03. Name and address of the dealer

04. You have furnished way bill No. _____ dt. _____, which has been issued in your favour from _____ range, against transportation of the following goods for quantities mentioned against each from _____ in the State of _____ in vehicle No. _____.

Description of goods	Quantity	Description of goods	Quantity

05. The said vehicle reported at _____ checkgate at _____ A.M./P.M. on _____ and the driver or person-in-charge of the goods under transportation produced the following documents along with / without the aforesaid way bill / any way bill at this checkgate.

Description of goods	Document produced	Way bill produced

06. Security of the documents produced / inspection of the vehicle carrying the goods / unloading or through checking of the goods carried in the vehicle reveals that the following goods for quantities mentioned against each, are being carried in the same vehicle, although such goods are not supported by any documentary way bill.

Description of goods	Quantity	Description of goods	Quantity

07. The driver or person in-charge-of the goods, on being questioned, admitted that the said goods are despatched to you or you have imported the said goods from outside the State or documents are available to prove that the goods are to be delivered to you.

08. The way bill furnished in respect of the goods carried in the above mentioned vehicle is found to be defective or incomplete for the following reasons.

- (i)
- (ii)
- (iii)
- (iv)

09. You are now required to appear in person or through your authorized representative before the undersigned on or before _____, during office hours, and rectify the defects as mentioned above or pay the tax and penalty due under the Act on such excess goods carried/goods carried without being covered by a valid way bill or production of defective and incomplete way bill.

Office Seal

Assistant Commissioner of Sales Tax /
Sales Tax Officer

Place_____

Checkgate

Date_____

Seal".

98. In the said rules, for Form VAT-406, the following Form shall be substituted, namely:—

FORM VAT-406

“APPLICATION, ISSUE AND RECEIPT OF TRANSIT PASS
[Refer sub-rule (1) of rule 83]

Part I

01. Name and address of the entry checkgate	<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="width: 10px; height: 10px;"></td> <td style="width: 10px; height: 10px;"></td> <td style="width: 10px; height: 10px; border: 1px solid black;">-</td> <td style="width: 10px; height: 10px;"></td> <td style="width: 10px; height: 10px; border: 1px solid black;">-</td> <td style="width: 10px; height: 10px;"></td> <td style="width: 10px; height: 10px; border: 1px solid black;">-</td> <td style="width: 10px; height: 10px;"></td> <td style="width: 10px; height: 10px; border: 1px solid black;">-</td> <td style="width: 10px; height: 10px;"></td> </tr> </table>			-		-		-		-	
		-		-		-		-			
Seal	Signature Designation										

(To be filled in by the owner of the goods or driver or person in-charge of the vehicle carrying the goods and, claiming to transit through the State)

02. Date on which reported at the checkgate

		-		-		-		-	
--	--	---	--	---	--	---	--	---	--

03. Time of report

_____ A.M./P.M.

04. Name and full address of the destination place including the state of its location

--

05. Description of the goods, quantity and its value

Sl.No.	Commodity		Quantity	Value	Inv.No./Date
	Description	Code No.			

(Use additional sheet if required)

06. Name, address, TIN of the consignor

07. Name, address, TIN of the consignee

08. Registration No. of the vehicle in which the goods are transported

09. Name of the Transport Agency, if any

10. Name of exit checkgate in the State

11. Probable date and time of reporting
at the exit checkgate

D	D	M	M	Y	Y	Y	Y	AM/PM
<input type="text"/>								

D E C L A R A T I O N

I, Sri _____, owner of the goods/person in-charge of the goods/ driver of the vehicle do hereby declare that the information furnished above are true and correct. I further declare that the goods under transport shall not be unloaded, delivered or sold in the State.

Date _____
Place _____

Signature in full
(Name & Status)

No _____

Part II		D	D	M	M	Y	Y	Y	Y
TRANSIT PASS		<input type="text"/>							

The vehicle bearing registration number _____ is allowed to exit through the State. It will report at _____ checkgate at about _____ A.M./P.M. to exit the State.

Assistant Commissioner of Sales Tax /
Sales Tax Officer
Checkgate (ENTRY)

To be generated in duplicate

Seal

No _____

<input type="text"/>	<input type="text"/>	AM/PM
----------------------	----------------------	-------

D	D	M	M	Y	Y	Y	Y
<input type="text"/>							

Received Transit Pass No _____ dt. _____
of _____ checkgate , which was issued to vehicle bearing registration number
_____, carrying goods as mentioned in Part I

Assistant Commissioner of Sales Tax/
Sales Tax Officer
Checkgate (EXIT)

Received

Seal

..

Full signature

Person in charge of the goods/ owner of the goods /

99. In the said rules, for Form VAT-407, the following Form shall be substituted, namely:—

FORM VAT-407

**“SHOW CAUSE NOTICE FOR LEVY OF PENALTY AND ASSESSMENT OF TAX
UNDER SUB SECTION 11 OF SECTION 74**
[See proviso to sub-rule (5) of rule 83]

01. Office address

D	D	M	M	Y	Y	Y	Y

02. Name and address of the owner or person in-charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number _____, while transiting through the State, was intercepted by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant Commissioner of Sales Tax of _____ circle / checkgate at place _____ at _____ A.M./P.M. on dt._____.

04. On such interception, the owner or person in-charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce or deliver the transit pass, as the case may be, obtained from the entry checkgate.

05. In the circumstances, there is reason to believe that the goods are carried in the said vehicle, in contravention of the provisions of sub-section (10) of Section 74 of the Act; and there is also reason to believe that goods carried in the said vehicle are meant for sale inside the State / have been sold inside the state for the following reasons (state reasons below),

- 1)
- 2)
- 3)

06. You are now directed to show cause on or before _____ / forthwith as to, why penalty as provided under subsection (11) of section 74 of the Act amounting Rs _____ (Rupees _____) shall not be imposed.

Seal
Place _____
Date _____

ASSISTANT COMMISSIONER OF SALES TAX /
SALES TAX OFFICER
_____ CIRCLE
_____ CHECKPOST".

Seal

100. In the said rules, After Form VAT-407, Form VAT 407-A shall be inserted, namely:—

**“LEVY OF PENALTY AND ASSESSMENT OF TAX
UNDER SUB-SECTION 11 OF SECTION 74**

[See sub-rule (5) of rule 83]

FORM VAT-407-A

01. Office address

D	D	M	M	Y	Y	Y	Y

02. Name and address of the owner or person in-charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number _____, while transiting through the State, was intercepted by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant Commissioner of Sales Tax of _____ circle / checkgate at place _____ at _____ A.M./P.M. on dt._____.

04. On such interception, the owner or person in-charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce transit pass obtained from the entry checkgate:

Or,

to deliver the transit pass issued by the entry gate on dt._____ for the goods carried on that date.

05. In the circumstances, there is reason to believe that the goods carried in the said vehicle, in contravention of the provisions of sub-section (10) of Section 74 of the Act; were sold inside the State by the owner or person in charge of the vehicle. (*state other reasons, if any*),

1)

2)

3)

For such contravention of the provisions of sub-section 10 of section 74, the owner or person in charge of the goods vehicle is eligible to levy of penalty in addition to tax assessable as per provisions laid down in clause (c) of sub-section 11 of section 74.

06. You are now directed to show cause on or before _____ / forthwith as to, why penalty as provided under subsection (11) of section 74 of the Act amounting Rs _____ (Rupees _____) shall not be imposed.

Seal
Place _____
Date _____

ASSISTANT COMMISSIONER OF SALES TAX /
SALES TAX OFFICER

CIRCLE

CHECKPOST”.

101. In the said rules, for Form VAT-501, the following Form shall be substituted, namely:—

FORM VAT-501

**“FORM OF APPEAL AGAINST ORDER OF ASSESSMENT UNDER SECTION 40,43
OR ASSESSMENT WITH PENALTY UNDER SECTION 42,43,44 OR LEVY OF
PENALTY UNDER SECTION 52 OF THE ORISSA VALUE ADDED TAX ACT, 2004.**

[Refer rule 87]

01. Office address

D	D	M	M	Y	Y	Y	Y

02	TIN						

03. Name and address of the dealer

. The petitioner, Sri/Smt. _____ (status) _____ of the business known as M/s. _____ bearing TIN/SRIN _____, whose principal place of business under the jurisdiction of Sales Tax Officer / Assistant Commissioner/Deputy Commissioner/Joint Commissioner of Sales Tax _____ Circle / LTU is situated at _____, P.O. _____ Dist _____ sheweth as follows:-

04. Under the Orissa Value Added Tax Act, 2004 , your petitioner's gross turnover and taxable turnover for the tax period(s) from _____ to _____ have been determined at Rs._____ and Rs._____ respectively

05. Under Sections 42,43,44 and 52 of the Act, a penalty of Rs._____ has also been imposed on your petitioner.

06. The order of the Sales Tax Officer/ Assistant Commissioner / Deputy Commissioner / Joint Commissioner of Sales Tax, attached hereto, was received by the petitioner on _____.

07. During the tax period(s) from _____ to _____, your petitioner's gross turnover and taxable turnover under different rates of tax as per the statement attached hereto amounted to Rs._____ and Rs._____ respectively.

08. During the said period, your petitioner had no other turnover of Sales and / or purchases, either taxable or exempt from tax.

09. Your petitioner's failure to apply for registration under the Act was not without sufficient causes.

10. Your petitioner, therefore, prays that he may be assessed according to the figures of turnover given under Para 07 above.

11. In the circumstances, it is submitted that your petitioner may be declared to be not liable to pay tax under the Act and the order of assessment and penalty annulled; or

that the assessment and penalty may be set aside and the Sales Tax Officer/Assistant Commissioner of Sales Tax, directed to pass a fresh order after such inquiry, as may be directed.

Signature

12. FORM OF VERIFICATION

I, Sri _____, the petitioner named in the above petition, do declare that what is stated in this petition is true to the best of my information and belief, that a sum of Rs. _____(Rupees _____) being that tax admitted to be due and that Rs. _____ (in words) _____ being twenty percent of the amount in dispute as due, from me have been paid by Treasury Challan/Crossed Demand Draft as per detail given below:

Sl No.	Tax Paid	Tax admitted in the return	Challan No./D.D No. and date
1			
2			

Signature

Place _____

(Designation _____with seal)".

Date ____/____/_____

102. In the said rules, for Form VAT-503, the following Form shall be substituted, namely:—

FORM VAT-503

“NOTICE FOR REMEDY OF DEFECTS FOR REGISTRATION OF APPEAL IN THE TRIBUNAL

[Refer sub-rule (2) of rule 95]

Before the Sales Tax Tribunal, Orissa
Appeal No._____ dt. ____/____/____

Appellant

(Full address alongwith TIN/SRIN, if any)

Versus

Respondent

(Full address alongwith TIN/SRIN, if any)

To

The above named Appellant

You have filed an appeal against the order No._____ dt._____ of the Joint Commissioner / Deputy Commissioner / Additional Commissioner of Sales Tax _____ Range / Zone in case No._____ of _____ under Section 78 of the Orissa Value Added Tax Act, 2004. It does not comply with the provisions of the said Act and Rules thereunder in the following respect(s):-

- (i)
- (ii)
- (iii)
- (iv)

02. You are hereby required to remedy the defect(s) within _____ days of the receipt of the notice by you.

Given under my hand and the seal of the Tribunal.

Dated _____

By order,

Seal

Registrar ”.

103. In the said rules, for Form VAT-504, the following Form shall be substituted, namely:—

FORM VAT-504

**“NOTICE FOR HEARING WHEN THE DEFECTS INTIMATED ARE NOT
REMEDIED BY THE APPELLANT**

[Refer sub-rule (4) of rule 95]

Before the Sales Tax Tribunal, Orissa

Appeal No._____ of _____

.....Appellant
(Full address alongwith TIN/SRIN, if any)

Versus

.....Respondent
(Full address along with TIN/SRIN, if any)

To
The above named Appellant

(Full address alongwith TIN/SRIN, if any)

Please take notice that the appeal filed by you against the Order No.

_____ dt.____/____/____ of the Assistant / Deputy / Joint /Additional
Commissioner of Sales Tax _____ Range in case No._____ of
_____ has been placed before the Tribunal for orders as it is defective, which
has already been intimated to you by notice dated ____/____/____.

The Tribunal will hear the matter on _____. If you want to be heard,
you should be present at the time of the hearing in person or through your authorized
agent. If you fail to do so, the Tribunal will pass orders in your absence.

Given under my hand and the seal of the Tribunal.

Dated _____

By order,

Seal

Registrar ”.

104. In the said rules, for Form VAT-602, the following Form shall be substituted, namely:—

FORM VAT-602

“NOTICE FOR PAYMENT OF TAX BY COMPOSITION

[Refer sub-rule (6) of rule 8]

01. OFFICE ADDRESS

D	D	M	M	Y	Y	Y	Y
<input type="text"/>							

02	TIN. <input type="text"/>
----	--

03. NAME AND ADDRESS OF THE DEALER

04. Please refer to your application dated ____/____/_____ for payment of tax by composition in lieu of VAT, which has been received in this Office on
____/____/_____.

05. After careful examination of your application, you have been granted permission for payment of tax by way of composition with effect from
____/____/_____.

06. You are now instructed to intimate the name and address of the deducting authorities in respect of the works, you are executing in the form enclosed, within **Seven days** from the date of receipt of this notice.

07. You are also instructed to surrender your certificate of registration along with TIN assigned, to this office forthwith so that steps will be taken to cancel the same and issue a fresh certificate of registration and assign a SRIN in your favour.

Assistant Commissioner of Sales Tax/
Sales Tax Officer
____ Circle”.

Place _____
Date _____

105. In the said rules, for Form VAT-603, the following Form shall be substituted, namely:—

FORM VAT-603

"NOTICE TO THE DEDUCTING AUTHORITY FOR DEDUCTION OF TAX AT SOURCE IN RESPECT WORKS-CONTRACTORS EXERCISING OPTION FOR PAYMENT OF TAX BY WAY OF COMPOSITION IN LIEU OF VAT

[Refer sub-rule (8) of rule 8]

01. OFFICE ADDRESS

D	D	M	M	Y	Y	Y	Y

02. Name and address of the deducting authority

03. Please note that _____, proprietor/partner/director/Principal Officer of M/s. _____ at _____ P.O. _____ bearing S.R.I.N. _____ has exercised option for payment of tax by way of composition.

04. The composition money payable is determined at four percentum of sixty percent of the gross value of work, which is being executed by him/them received or receivable, in terms of sub-rule(4) of rule 8 and this composition money is required to be deducted at source under sub-rule (6) of the said rule.

05. You are, therefore, requested to deduct such composition money from the bills/invoice preferred against the execution of the following work in respect of which, you are the deducting authority, at source.

- 1.
- 2.
- 3.

06. The amount of composition money deducted may be credited to Government Treasury or paid by crossed demand draft in favour of the Sales Tax Officer, _____ Circle, drawn on any scheduled bank send along with the certificate of tax deducted at source, in the prescribed form, to the concerned Sales Tax Officer / Assistant Commissioner of Sales Tax.

07. Please note that these instructions shall be complied with immediate effect

Place. _____

Assistant Commissioner of Sales Tax /
Sales Tax Officer,
_____ Circle

Date. _____

Copy to the dealer M/s. _____ at _____ P.O. _____
Dist _____ for information.

Place.

Assistant Commissioner of Sales Tax /
Sales Tax Officer,
_____ Circle".

Date.

106. In the said rules, Form VAT-604 shall be omitted.

107. In the said rules, after Form VAT-607, Form VAT 607-A shall be inserted, namely:—

FORM VAT-607-A

**"CLAIM FOR CREDIT OF SALES TAX PAID ON GOODS IN STOCK ON THE DAY OF
REGISTRATION IF SUCH PURCHASES WERE MADE WITHIN 3 MONTHS PRIOR TO SUCH
DATE / ON THE DAY OF ASSIGNMENT OF TIN FROM SRIN"**

[Refer sub-rule (4) of rule-11]

01. Office Address

D	D	M	M	Y	Y	Y	Y
<input type="checkbox"/>							

02	TIN	<input type="checkbox"/>					
----	-----	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

03. Name & Address:

04.	Date of Completion of stock taking	<input type="checkbox"/>	<input type="checkbox"/>	05.	Stock taken by	<input type="checkbox"/>
-----	------------------------------------	--------------------------	--------------------------	-----	----------------	--------------------------

06. LIST OF GOODS IN STOCK AS ON THE DAY OF REGISTRATION / ON THE DAY FROM CONVERSION OF SRIN TO TIN

Sl.No.	Description of goods	Quantity	Date of purchase	Invoice Number	Value	Rate of Tax	Sales Tax claimed as refund

(Use separate sheet if the space is insufficient)

07.	Total credit claim	<input type="checkbox"/>	Rs.
-----	--------------------	--------------------------	-----

08. DECLARATION:

I _____ being _____ of

_____ declare that the information given in this claim is true and correct.

_____ Date of declaration

Signature
Stamp".

Note: Furnish in duplicate

108. In the said rules, for Form VAT-608, the following Form shall be substituted, namely:—

FORM VAT-608

“INTIMATION OF SALES TAX CREDIT ADMITTED

[Refer sub-rule (3) of rule 123]

01. Office Address	D D M M Y Y Y Y
	<input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	02 TIN <input type="checkbox"/>
03. Name _____ Address _____ 	

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on _____ preferred in Form VAT _____ dated _____ is acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs._____. This sum should be claimed at Box_____ VAT return due to be filed not later than_____.

Assistant Commissioner of Sales Tax/
Sales Tax Officer
_____ Circle”.

109. In the said rules, after Form VAT-608, Form VAT 608-A shall be inserted, namely:—

FORM VAT-608-A

"INTIMATION OF SALES TAX CREDIT ADMITTED

[Refer sub-rule (4) of rule 11]

01. Office Address

D	D	M	M	Y	Y	Y	Y
<input type="checkbox"/>							

02. TIN

03. Name _____
Address _____

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on _____ preferred in Form VAT _____ dated _____ is acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs._____. This sum should be claimed at Box_____ VAT return due to be filed not later than_____.

SALES TAX OFFICER

CIRCLE

RANGE".

Note:- Furnish in duplicate

125. In the said rules, for Form VAT-612, the following Form shall be substituted, namely:—

FORM VAT-612

“CLEARANCE CERTIFICATE
[Refer sub-rule (2) of rule 129]

This is to certify that Sri/Smt. _____ son/daughter/wife of _____ (status) _____ of M/s. _____ bearing TIN/SRIN _____ is in arrear of tax/interest/penalty amounting to Rs. _____ (Rupees _____) for the period from _____ to _____ / is not in arrear of tax/interest/penalty and has filed return upto the tax period ending on _____.

This certificate is valid till the 31st March, _____.

Seal

Assistant Commissioner of Sales tax/

Place _____

Sales Tax Officer, _____ Circle”.

Date _____

111. In the said rules, for Form VAT-613, the following Form shall be substituted, namely:—

FORM VAT-613

“NOTICE INTIMATING THE PREVAILING MARKET PRICE

[Refer sub-rule (1) of rule 130]

01. Office Address	D D	M M	Y Y	Y Y
	_____ - _____		_____ - _____	
	02 TIN/SRIN			
03. Name and address of the dealer				

04. I have reason to believe that the following goods being carried in vehicle bearing registration number _____ / in stock for sale, the value of which as stated by you mentioned in the purchase bill/invoice produced, and as indicated below.

Description of goods	Quantity	Value disclosed
(i)		
(ii)		
(iii)		
(iv)		
(v)		

are found to be grossly under valued.

05. The prevailing market price of such goods is as follows:-

Description of goods	Quantity	Value at prevailing market price
(i)		
(ii)		
(iii)		
(iv)		

06. The quantity, prevailing market price, rate of tax applicable and tax payable at such prevailing market price of the goods referred to above are as follows:-

Sl.No.	Description of goods	Quantity	Value at prevailing market price	Rate of tax applicable	Tax payable
I.					
II.					
III.					
IV.					
V.					
Total:-					

07. You are, therefore directed to pay tax amounting to Rs. _____ (Rupees _____) on the above mentioned goods at the prevailing market price as indicated at serial 05, within seven days from the date of receipt of the notice, failing which, proceeding will be initiated for purchase of the said goods under sub-section (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

Place _____	Assistant Commissioner of Sales Tax /
Date _____	Sales Tax Officer, _____ Circle /
Seal	Checkgate".

112. In the said rules, for Form VAT-614, the following Form shall be substituted, namely:—

FORM VAT-614

“NOTICE FOR PURCHASE OF GOODS

[Refer sub-rule (3) of rule 130]

01. Office Address	D D M M Y Y Y Y
	_____ - _____ - _____
	02 TIN _____
03. Name and address of the dealer/owner of the goods/Person in charge of goods	

04. Please take notice that you were directed to pay an amount of Rs. _____ (Rupees _____) towards tax on the following goods for quantity, prevailing market value, rate of tax and tax payable mentioned against each vide this office order communicated in letter No. _____ dt. - _____.

Sl.No.	Description of goods	Quantity	Value at the prevailing market price	Rate of tax applicable	Tax payable
(i)					
(ii)					
(iii)					
(iv)					
(v)					
	Total:-				

05. Despite due service of the notice referred to above, you have failed to make payment of the tax assessed at the prevailing market price of such goods or produce evidence that the prevailing market Price fixed for such goods is not correct within the date specified in the said notice.

(Strike out whichever is not applicable)

06. It is now ordered that the goods as mentioned above shall be purchased by the department in accordance with the provisions of sub-section (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

07. You are directed to hand over the said goods to the undersigned within 24 hours of the service of this notice.

08. If you are aggrieved with this order, you may file application for revision of the said order, within 30 days from the date of its receipt by you.

Place _____
Date _____

Assistant Commissioner of Sales Tax /
Sales Tax Officer,

Check Gate / Circle
Seal”.

113. In the said rules, for Form VAT-615, the following Form shall be substituted, namely:—

FORM VAT-615

“NOTICE FOR UNAUTHORIZED / EXCESS COLLECTION OF TAX

[Refer sub-rule (1) of rule 62]

01. NAME AND ADDRESS OF OFFICE	D D M M Y Y Y Y _____ - _____ - _____
02 TIN _____	
03. NAME AND ADDRESS OF THE DEALER.	
04. (Please strike out whichever is not applicable)	
You being a dealer not registered under the Act, have collected an amount of Rs. _____ (Rupees _____) by way of tax as per details given below.	
or	
You, as a registered dealer under the Act bearing SRIN / TIN _____, have collected an amount of Rs. _____ (Rupees _____) by way of tax in excess of the tax payable by you, the details of which are given below.	

05. The unauthorized / excess collection of tax made by you is liable to penalty under sub-section (1) of section 52 of the Act.

06. You are now directed to show cause before the undersigned on ____/____/____ at ____ A.M / PM in his office at _____, why penalty as provided under sub-section (1) of Section 52 of the Act shall not be imposed for such unauthorised / excess

Signature

ASSESSING AUTHORITY".

Place _____

Date _____/_____/_____

[No.10184-CTA-30/08-F]
By Order of the Governor

P. K. ROUT

Under Secretary to Government